TOWN OF PALM BEACH, FLORIDA

COMPREHENSIVE ANNUAL BUDGET

FISCAL YEAR 2011
(October 1, 2010 - September 30, 2011)

Mayor and Town Council

Jack McDonald, Mayor
David A. Rosow, Town Council President
Gail Coniglio, Town Council President Pro-Tem
William J. Diamond, Town Council Member
Richard M. Kleid, Town Council Member
Robert N. Wildrick, Town Council Member

Town Manager

Peter B. Elwell

Prepared by the Finance Department
Jane Struder, Finance Director
(561) 838-5400
www.townofpalmbeach.com

TOWN OF PALM BEACH
ORGANIZATIONAL STRUCTURE

CITIZENS OF PALM BEACH

ELECT

MAYOR
Jack McDonald

TOWN COUNCIL

PRESIDENT
David A. Rosow

PRESIDENT PRO-TEM
Gail Coniglio

William J. Diamond

Richard M. Kleid

Robert N. Wildrick

APPOINTS

TOWN ATTORNEY
John C. Randolph

TOWN MANAGER
Peter B. Elwell

ADVISORY BOARD AND COMMISSIONS

SUPERVISES

FINANCE DIRECTOR
Jane Struder

FIRE-RESCUE CHIEF
William Amador

HUMAN RESOURCES DIRECTOR
Danielle Olson

PLANNING, ZONING AND BUILDING DIRECTOR
John Page

POLICE CHIEF
Kirk W. Blouin

PUBLIC WORKS DIRECTOR
H. Paul Brazil

RECREATION DIRECTOR
Jay Boodheshwar

Guide for Readers

The following information might be helpful to the reader in finding information in the budget document for programs, services and financial information. The Town of Palm Beach Budget compiles financial and service delivery data in a single source document for easy reference. This guide explains the budget format and will assist in locating information which may be of particular interest. The budget is intended to serve four purposes.

THE BUDGET AS A POLICY DOCUMENT

As a policy document, the Budget indicates what services the Town of Palm Beach will provide during the upcoming fiscal year, and the reasons for these services. The Budget provides goals and objectives for each organizational unit in the Town of Palm Beach as well as the performance measures upon which programs will be monitored for the forthcoming fiscal year. All Town of Palm Beach funds are described in detail in their respective sections.

THE BUDGET AS AN OPERATIONS GUIDE

As an operations guide, the budget indicates how departments and funds are organized to provide services that will be delivered to the community. The Departments' budget sections provide a mission statement, goals and objectives, organization chart, authorized personnel, revenue and expenditure summaries with descriptions, and performance measures for each Town of Palm Beach Department.

THE BUDGET AS A FINANCIAL PLAN

As a financial plan, the budget outlines the cost of the Town of Palm Beach services and how they will be funded. The Revenues and Expenditures Section provides an overview of the Budget including major revenue and expenditure breakdowns and categories for the following Funds: General, Debt Service, Capital, Enterprise, Internal Service Activity and Trust & Agency. The introductory section includes a budget message, a discussion of the Town of Palm Beach accounting structure and financial policies, a description of the budget preparation process and the financial structure. The budget summary section details the approved budget as well as a comparison of financial activity over a multi-year period with an analysis of the Town reserves.

THE BUDGET AS A COMMUNICATIONS DEVICE

The Budget is designed to be user friendly with summary information in text, charts, tables and graphs. A glossary of financial budget terms is included for your reference. In addition to the reader's guide, the table of contents provides a listing of sections in the order in which they appear in this document. The statistical section includes miscellaneous information relevant to the Town of Palm Beach. Should you have a question about the Town of Palm Beach that this document does not answer, please feel free to call The Finance Department at (561) 838-5444. A Budget in Brief is also available from the Finance Department on the Town's web site, www.townofpalmbeach.com or by mail at, 360 South County Road, Palm Beach, Florida 33480.

Guide for Readers

A STEP BY STEP GUIDE

Given its size and the variety of information it contains, the budget document can be an overwhelming undertaking to review. The purpose of this section is to provide the reader with a guide to the document's contents: where and how to find the information and how to understand or use the information.

The budget document has been prepared in a summary format intended to be easily understood by the general public. The following describes each of its major sections:

Introduction

The budget message or transmittal letter is the best place to start. It is most important in understanding where we have been and where we are going in the upcoming year. The letter provides a broad perspective of services provided and discusses taxes and millage rates, changes in operations, significant differences in revenues and expenditures, and the focus and direction of the budget year.

The introduction section also includes general information about the Town, its budget philosophy and process, financial policies (which form the foundation of the Town's budget development and financial management processes), and other general information.

Budget Summary, General Fund, Revenues, Expenditures, Departmental tabs and Other

The Budget Summary, General Fund, Revenues, Expenditures including Departmental and Other tabs include various presentations of the general fund budget. The Budget Summary section includes summary budget information for all funds and an analysis of Town reserves. The General Fund section includes a financial trend analysis of Revenues and Expenditures. The Revenues tab includes a detailed five-year general fund revenue history, as well as narrative and charts regarding major general fund revenue history. The Expenditures tab includes an exhibit containing four years of expenditure history by program, as well as summary budget charts.

An overview of each department/program, the largest portion of the General Fund budget, is included in this section. Each department's section may include the following: a revenue and expenditure summary, personnel complements, an organizational chart, mission statement, goals and objectives, performance measures and workload indicators.

Debt Service, Capital, Enterprise, Internal Service and Trust & Agency Funds

These sections include budget summaries, program descriptions, trend analyses and income statement analyses for the Town's governmental (other than general), enterprise, internal service and trust & agency funds.

Appendix

The appendix includes property tax and millage rate schedules, donation reserve account detail, financial policies, historical staffing levels, and other exhibits that may be helpful to the reader.

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We sincerely hope this "how-to" has aided in finding and understanding information contained in the Town's budget. If any point is unclear, or if additional information is necessary, please call the Finance Department at (561)838-5444. Should the same requests repeatedly occur, we will make an effort to incorporate clarifications in next year's budget document.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Palm Beach

Florida

For the Fiscal Year Beginning

October 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Town of Palm Beach for its annual budget for the fiscal year beginning October 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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TOWN OF PALM BEACH

Office of the Town Manager

October 1, 2010

Dear Honorable Mayor, Town Council
and Citizens of the Town of Palm Beach

I am pleased to present the Comprehensive Annual Budget for the Town of Palm Beach for fiscal year beginning October 1, 2010, and ending September 30, 2011, in accordance with Section 2-541 of the Town's Code of Ordinances and Chapter 95-495 of the laws of the State of Florida. The budget was prepared to comply with generally accepted accounting principles (GAAP) and all applicable Town, State, and Federal requirements. After extensive public participation and careful review by the Mayor and Town Council in several public meetings, formal citizen input was invited at two (2) public hearings. The final budget adoption occurred on September 29, 2010.

This budget document is a financial plan that sets forth the policy framework of the Town and provides the Mayor, Town Council, interested citizens, and staff with information supporting the adopted policies. The document includes aggregate financial and organizational data as well as individual program descriptions and expenditure information for every functional area of the Town.

Due to the continued economic downturn, the Town Council decided to adopt one main goal for FY11:

- Maintain all adopted levels of service without any increase in taxes.

To accomplish this goal, staff started with the long term financial plan forecast for FY11 as a baseline and then, together with the Mayor and Town Council, found additional ways to cut expenditures and increase non-tax revenues, while generally maintaining service levels and addressing coastal funding for next year. Overall, the budget reflects a 4.7% decrease from the FY10 budget.

Further details regarding the Townwide Vision, Goals and Key Results Measures can be found in the section immediately following the budget message.

GENERAL FUND

Status Report on Plan of Action for FY10 Budget Year

In the FY10 budget, staff identified additional steps that needed to be taken to eliminate or reduce future projected deficits. Town Council approved staff's action plan, as shown on the following page (with an update on progress after each hollow bullet):

- *Pension Benefit Review (including Retiree Health Subsidy Survey)*
  - The Town Manager's recommendations were presented at the April 6,

2010, special Town Council meeting. The further decline in property tax revenues caused a reevaluation of the proposal and a new proposal was presented at the end of September. Union negotiations regarding this issue are ongoing. Town Council action is expected during FY11.

- *Further review Health Insurance Program in light of national changes, etc.*
  - Changes have been made to the Health Insurance Program that have resulted in savings totaling $1,304,166.
- *Consider other changes in Town compensation based on best practices and awareness of market competitiveness considerations*
  - Staff created a plan to modify the step and merit pay program and eliminate across-the-board pay increases. These items are currently being negotiated with the unions. Also, as in FY10 there will be no merit based pay increases or step pay increases for Town employees in FY11.
- *Consider strategically contracting for some services currently provided by Town staff*
  - The current budget includes the elimination of 3 Public Works positions in landscape maintenance. This is the first step of a 15-year privatization plan presented at the April 6, 2010, special Town Council meeting. Human Resources and Recreation also reduced staffing and increased contractual services.
- *Consider other opportunities to reduce staffing and costs without reducing Levels of Service*
  - The current budget includes the elimination of 32.65 positions Townwide without materially reducing adopted levels of service.
- *Further increase collaboration among the Town's vehicle maintenance personnel*
  - Staff has consolidated Police and Fire-Rescue vehicle maintenance for all vehicles in the public safety fleet except the large Fire-Rescue apparatus. Communication has increased between that consolidated operation and the Public Works team that maintains all other Town vehicles.
- *Review organizational structure and function of Human Resource Department*
  - Human Resource Department has eliminated one position (20% of that department's small staff) from the FY11 budget.
- *Create the Town of Palm Beach Erosion Control District*
  - Town Council decided not to create the Erosion Control District.
- *Analyze and make a strategic decision regarding debt financing vs. pay-as-you-go funding for Capital Improvement Projects*
  - During 2010, the Town issued bonds for approximately $43 million to fund the first phase of the 20 year Capital Improvement Program. This generated savings in each year of the forecast period. The average annual savings is almost $1 million and these savings peak at over $2 million in FY17. The second phase of debt for the 20 year CIP is projected for FY18.
- *Consider options from the 2008 Comprehensive Review of Town Operations and new analysis for cost savings through Level of Service reductions that might be acceptable to the Mayor, Town Council, and Town citizens*
  - These options were considered during the FY11 budget process and continue to be considered as we look ahead to FY12. However, as noted above, the expenditure and staffing cuts in the FY11 budget have not materially reduced Town levels of service.

FY2011 Budget Highlights

The budget for FY11 is $3,118,452 less than FY10 and $381,853 more than the LTFP forecast due to a transfer of $3,090,000 for coastal projects (which the LTFP identified as a major financial challenge that had not yet been addressed) and the actuarially required employer retirement contribution being $732,136 higher than had been anticipated in the LTFP. This was due to investment losses in 2008 and 2009, and to higher than normal salary increases granted in FY09 to the police officers to maintain their No. 1 status in the County (which was the official Town policy at that time) and to firefighters to maintain their top quartile status. Both police officers and firefighters were/are subject to the Townwide salary freeze for FY10 and FY11.

Due to a decline in taxable value, property tax revenue was reduced by $5,080,500 in FY11 to maintain the same millage rate as in FY10 (3.2512 mills).

The LTFP presented at the April 6, 2010, Town Council meeting showed the following forecast for FY11 - FY15:

LTFP Projections as of April 2010	FY11	FY12	FY13	FY14	FY15	FY20
Revenues	64,474,301	65,224,799	66,562,491	68,345,715	70,115,271	79,552,751
Expenditures	63,352,995	60,992,748	63,121,099	63,756,351	67,966,800	80,485,807
Surplus/(Deficit)	1,121,306	4,232,051	3,441,392	4,589,364	2,148,471	(933,056)

The new baseline FY11 operating budget changes the forecast from what was presented in the LTFP. A net surplus is projected through FY13, but deficits begin in FY14. As stated above, the FY11 budget contains a transfer of $3,090,000 for coastal protection projects recommended by the Shore Protection Board. There is still no funding for coastal projects in the forecast for FY12 and beyond. The surplus in the early years of the forecast can be directed to coastal protection projects, but total funding needed for those projects will significantly exceed the amount of the projected surplus. The revised forecast using the FY11 budget is as follows:

Revised Projections Based on FY11 Budget	FY11	FY12	FY13	FY14	FY15	FY20
Revenues	63,734,848	60,180,912	61,168,666	62,314,231	63,862,268	72,252,075
Expenditures	63,734,848	58,523,640	60,660,926	63,287,266	65,421,216	77,392,870
Surplus/(Deficit)	0	1,657,272	507,740	(973,035)	(1,558,948)	(5,140,795)

If the Town Manager's revised proposal for reform of the Town's pension system is approved for both the union employees (with whom it is currently being negotiated) and non-union employees (for whom it has not yet been proposed), then the impact on the budget forecast will be as shown on the following page:

Revised Projections Based on Proposed Pension Changes	FY11	FY12	FY13	FY14	FY15	FY20
Revenues	63,734,848	60,180,912	61,168,666	62,314,231	63,862,268	72,252,075
Expenditures	63,734,848	56,350,786	58,330,098	60,867,939	62,983,526	74,771,775
Surplus/(Deficit)	0	3,830,126	2,838,568	1,446,292	878,742	(2,519,700)

Revenues

In the General Fund, total revenues are expected to decrease by $3,118,452 (-4.7%) from the adopted FY11 budget. The changes by revenue type are shown below:

Revenue	FY2010	FY2011	FY10 vs. FY11 Difference	% Change
Ad Valorem Taxes	$41,326,000	$36,245,500	($5,080,500)	-12.3%
Non Ad Valorem Taxes	7,258,000	7,829,000	571,000	7.9%
Licenses & Permits	5,607,300	6,104,300	497,000	8.9%
Intergovernmental	1,156,700	1,129,000	(27,700)	-2.4%
Charges for Services	2,987,900	3,351,803	363,903	12.2%
Fines and Forfeitures	1,149,200	841,000	(308,200)	-26.8%
Investment Earnings	1,540,000	1,366,000	(174,000)	-11.3%
Miscellaneous	299,400	287,500	(11,900)	-4.0%
Interfund Transfers	550,000	639,000	89,000	16.2%
Transfer From Fund Balance and Other Funds	4,978,800	5,941,745	962,945	19.3%
Total Revenue Budget	$66,853,300	$63,734,848	($3,118,452)	-4.7%

Ad Valorem Revenue

The LTFP called for property taxes to remain level from FY10 to FY11, so the proposed millage rate would generate the same amount of tax revenue next year as was generated in the current year. The table above shows a decline in ad valorem taxes from budget-to-budget due to the decline in the Town's taxable value of 11.42%. The approved operating millage rate of 3.2512 mills (which was also adopted in FY09 and FY10) will cause the FY11 ad valorem revenue to decline by $5,080,500 from FY10.

Non Ad Valorem Revenue

Total non ad valorem revenues (excluding transfers of fund balance) are anticipated to increase by $910,103 from FY10 budgeted revenues. The differences by revenue type are described in detail below:

- Non ad valorem taxes are expected to increase by $571,000 (7.9%), due to increases in the revenue from the electricity and water utility tax and increases in local option sales and use taxes and franchise fees.

- Licenses and Permits are projected to increase by $497,000 (8.9%). This is primarily due to the proposed creation of new fees for plan revisions and for floodplain management permits.

- Intergovernmental Revenues are anticipated to decrease by $27,700 (-2.4%), due to decreases in anticipated grant revenues.

- Charges for Services are projected to increase by $363,900 (12.2%), primarily due to an increase in parking meter rates at North Ocean Blvd and Phipps Ocean Park. In addition, increases are estimated for special detail revenue and lien search fees.

- Fines and Forfeitures are anticipated to decrease by $308,200 (-26.8%), due to anticipated decreases in code enforcement fine revenue.

- Interest Earnings on the Town's invested funds are expected to decrease $174,000 (11.3%) from the FY10 budget. The budget anticipates a slight improvement over current year actual receipts.

- Miscellaneous Revenue is proposed to decrease by $11,900 (-4.0%), due to an anticipated reduction in charitable solicitation revenue.

- Interfund transfers represent the transfer from the Recreation Enterprise Fund for services provided by the General Fund. These charges were increased for FY11.

- The proposed transfer from fund balance and other funds is $5,941,745. A portion of the transfer ($578,000) is from the designated reserve for compensated absences to provide for the payment of accrued leave. The balance of the transfer is for the final year of the early retirement program buyout costs ($136,000), contingency funding ($929,468) in compliance with Town policy, and partial funding ($2,898,277) for the $3,090,000 transfer to coastal. A transfer of $1,400,000 from the Capital Improvement Fund is also planned. In FY10, a transfer of $2,600,000 was made from the General Fund to the Capital Improvement Fund to ramp up for the 20 year CIP. In FY10, the Town Council authorized a bond issue to to fund the first phase of the 20 year CIP. Most of the additional transfer made in FY10 was not used and is not needed, so it is being returned to the General Fund in the FY11 budget.

Expenditures

Total proposed General Fund expenditures of $63,734,848 represent a 4.7% decrease from FY10 operating expenditures. Changes by program are included under separate tabs. Highlights of the overall changes by category of expenses for the FY10 vs. FY11 budgets are set forth on the table on the following page:

Expenditure Category	FY2010	FY2011	FY10 vs. FY11 Difference	% Change
Salary and Wages	$26,008,700	$24,220,261	($1,788,439)	-6.9%
Employee Benefits	17,078,740	17,651,751	573,011	3.4%
Contractual	7,699,440	7,666,045	(33,395)	-0.4%
Commodities	1,613,900	1,569,658	(44,242)	-2.7%
Capital Outlay	2,557,700	2,439,039	(118,661)	-4.6%
Other	11,894,820	10,188,094	(1,706,726)	-14.3%
Total	$66,853,300	$63,734,848	($3,118,452)	-4.7%

Salary and Wages

Since the 1970s or before, it has been the Town's standard practice to award an across-the-board pay increase to all employees on an annual basis. This was a normal practice among public employers in Palm Beach County (and elsewhere). In FY10, due to the combined impacts of State-mandated property tax reform and the international financial crisis, the Town and most other public employers in our area froze employee wages. Most (including the Town) plan to remain frozen for FY11. After that, when they resume pay increases at sometime in the future, most plan to resume awarding either across-the-board pay raises or performance-based pay raises, but not both. Annual Townwide payroll increases of 5% to 6% (the average for 2000-2009) are unsustainable in the future. Our LTFP projections are based on payroll growth of 3% or below. The Town has a pay-for-performance system for general employees and our step pay systems for police officers and firefighters also have a performance baseline. It is appropriate for both philosophical and practical reasons that the Town discontinue awarding across-the-board pay increases and that future pay increases be awarded to individual employees through our evaluation-based systems. Although the Town will no longer be awarding across-the-board pay increases, we do plan to adjust pay ranges when market influences make that a prudent and necessary action. (No across-the-board adjustment to Town employee pay ranges is necessary this year.) This will provide employees with continued future earning potential that can be achieved through performance-based pay raises.

The total cost of salaries and wages decreased by $1,788,439 in the FY11 proposed budget. The majority of this savings is due to the elimination of 32.65 positions.

Some expenditures included within the salary and wages category are partially or fully offset by non-tax revenues. These expenditures include special assignment overtime, education incentive pay, and Telecommunicator salary reimbursement through County 911 Funding.

Employee Benefits

The increase in the cost of employee benefits reflects the impact of a $1,568,698 increase in the actuarially determined retirement contribution offset by a decrease in the payout for the early retirement buyout program. There are a few employees that retired later than most of the other employees under that program. Final payments of $136,000 will be made in FY11, which is a decrease of $661,200 from FY10.

Health insurance costs declined by $167,883 due to the cuts in personnel and

implementation of cost savings measures, offset partially by an increase in actuarially determined premiums.

Contractual
The decrease in the contractual category is due to cuts in lobbying services, employee events, July 4th celebration, IS programming, recruiting, reductions in plan review and comprehensive plan expenditures, partially offset by an increase in landscape contracting.

Commodities
The decrease in commodities is primarily due to cuts in software and computer equipment, fuel, and building maintenance supplies.

Capital Outlay
The decrease in capital expenditures is due to the reduction in funding for the Townwide computer software upgrade, which was completed in FY10.

The annual depreciation contribution of $2,204,039 to the Equipment Replacement Fund is included in capital outlay. Expenditures for replacement equipment are funded from the Equipment Replacement Fund.

Other
The Other category includes transfers to other funds (including the Capital Improvement Fund, the Debt Service Fund and the Risk Insurance Fund) and funding for the Four Arts Library. Also included in this category is the General Fund Contingency.

The Other category contains a decrease in debt service funding. The final payment for the coastal bonds occurred in FY10 and the first payment on the 2010A bond will occur in FY11, resulting in a net savings of $422,000 in FY11 compared to FY10.

The funding of the Risk Insurance program decreased by $8,237.

The Pay As You Go portion of the capital improvement program has been reduced to $500,000 due to the issuance of the bond for the 20 year CIP.

The transfers include $3,090,000 to the Coastal Protection Fund for the coastal program recommended by the Shore Protection Board.

Funding for the Four Arts Library remains the same as FY10 at $272,400.

The General Fund Contingency for FY11 is funded at 1.5% ($929,468) of total General Fund operating expenditures, per Town policy.

Fund Balance

As of September 30, 2009, the Town's General Fund undesignated fund balance was $20,980,277. Town policy requires that the General Fund maintain an undesignated fund balance of 25% of budgeted operating expenditures. This requires a minimum undesignated fund balance of $15,030,642 for the FY11 budget. At the end of FY10, the Undesignated Fund Balance for the General Fund is estimated to be $17,000,000

after the transfers for the FY11 budget. This amount represents 28% of FY11 budgeted operating expenditures or approximately $2,000,000 more than the required minimum level of 25%.

The proposed budget includes a transfer of $4,541,745 from fund balance reserves to fund the following items: contingency reserve ($929,468), the final funding for the early retirement buyout ($136,000), compensated absence payouts ($578,000), and partial funding ($2,898,277) of the transfer to the Coastal Protection Fund. The compensated absence payouts will come from the compensated absence reserve. The other transfers will come from the Town's General Fund undesignated fund balance.

Personnel Complement

The total proposed personnel complement (for all funds Townwide) for FY11 is 367.33 full-time equivalent personnel (FTEP), which is a decrease of 32.65 FTEP from the adopted FY10 budget. This is the lowest number of authorized positions since FY91 and is a decrease of 47.90 FTEP since FY07 (43.06 since FY09).

The table below provides a summary of FTEs by Department.

Department/Fund	FY2007	FY2008	FY2009	FY2010	FY2011
Town Manager	6.00	6.00	6.00	6.00	5.00
Information Systems	6.00	6.00	6.00	6.00	6.00
Human Resources	4.90	4.90	4.90	4.95	4.57
Finance	18.00	18.00	18.00	17.45	17.45
Planning, Building & Zoning	27.50	29.00	29.00	28.75	28.25
Fire-Rescue	81.00	81.00	81.50	90.20	85.40
Police	131.00	129.50	129.50	115.05	102.85
Public Works	101.80	101.91	101.41	97.75	86.35
Capital Fund	1.00	0.00	0.00	0.00	0.00
Recreation Enterprise Fund	32.23	29.17	28.78	29.03	27.48
Risk Fund	2.00	2.00	1.50	1.00	1.00
Health Fund	1.60	1.60	1.10	1.10	0.53
Kruesler Park	2.20	2.20	2.20	2.20	2.00
OPEB Trust	0.00	0.00	0.50	0.50	0.45
Total Authorized Positions	415.23	411.28	410.39	399.98	367.33

Inventory of Assets

The estimated inventory of parts, supplies, fuel and materials on hand as of October 1, 2010, was $449,265 and the total fixed asset inventory (which includes machinery,

equipment, and vehicles with a value over $2,500 and computer equipment with a value over $1,500) is $18,293,381.

OTHER FUNDS

Below are highlights from the other Town funds. Additional information can be found in the back of the document after the General Fund information. The Town's other funds include: Debt Service, Capital Improvement Funds, Recreation Enterprise Fund, Internal Service Funds (Health, Risk, Equipment Replacement), and Trust Funds (Pension and OPEB Trust).

Debt Service Funds (201, 204, 205, 206)

The Debt Service Funds provide for the payment of principal and interest on the Town's outstanding bonds. During FY10, the Town authorized the issuance of $57,035,000 for a portion of the Town's 20 year Capital Improvement Program and refunding all of the Town's existing debt. In addition, bonds totaling $14,770,000 were issued for the Worth Avenue Commercial District Project.

The Town's outstanding debt as of September 30, 2010 is shown below:

Year Issued	***Outstanding Principal Balance @ September 30, 2010***	***Purpose***
2010A	$57,035,000	Finance a portion of 20 year CIP and refund outstanding debt.
2010B	$14,770,000	Worth Avenue Commercial District Project
Total	$71,805,000	

As of September 30, 2010, the Town's net bonded debt will amount to only 12.2% of the legal limit of $586,754,405 (5% of preliminary FY11 taxable value of $11,735,088,108).

The Town's credit ratings were reevaluated with the issuance of the 2010 bonds. Moody's Investors Service issued Aa1 for the Revenue Bonds and a Aaa issuer rating. Standard and Poor's credit rating on the Revenue Bonds is AA+ and the issuer credit rating is AAA. These are the highest ratings these two services issue and represent the highest quality investment grade debt.

The 2010A Series Revenue Bonds debt service appropriation of $3,625,338 is funded from non-ad valorem revenues, of which $125,338 is funded through the Recreation Enterprise Fund for the Town's portion of the Par 3 Renovation. The non-ad valorem revenue transfer from the General Fund for FY10 is $3,500,000.

The 2010B Series Revenue Bonds debt service appropriation of $863,663 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

Capital Improvement Funds (307, 309, 310, 311, 312, 313)

For the past 25 years most of the Town's capital projects have been funded on a pay-as-you-go basis. In FY10,the Town Council decided to issue bonds to fund a portion of the costs of the 20 year CIP program.

For FY11 the following projects have been funded in the proposed Pay As You Go capital budget:

- Storm water improvements - $25,000
- Sanitary sewer improvements - $75,000
- Milling & Resurfacing Program - $250,000
- Water Main Improvements (WPB) - $800,000 (Offset by reimbursement from West Palm Beach)
- Repairs to Pinewalk - $135,000
- Skees Road Paving - $75,000

Projects that are to be funded in FY11 from the Bond Proceeds Fund for the 20 year CIP program are listed under the Capital Funds tab.

Coastal Protection

The CCMP pay-as-you-go fund (308) and the CCMP Construction Fund (309) have been used to fund the debt service and the construction costs of the coastal projects since FY2000.

The amount reflected in the proposed budget ($3,090,000) will be sufficient to finance recommendations by the Shore Protection Board for FY11. No funding has been allocated to any future coastal projects. The coastal management plan that was recommended by the Shore Protection Board will require the appropriation of significant sums (millions of dollars each year) to pay for the design, permitting, construction, and monitoring of future projects.

Recreation Enterprise Fund (403)

The Recreation Enterprise Fund (REF) comprises all municipal recreational activities and facilities in the Town, including the Par 3 Golf Course, the Seaview Park and Phipps Ocean Park Tennis Centers, the Recreation Center, and the Town Docks.

REVENUE

Overall, REF operating revenue is expected to increase in FY11. Although signs continue to point to a recovering economy, it is expected to be very slow for the foreseeable future. With this understanding, staff has taken a conservative approach to projecting revenue. Growing participation and program offerings will be the focus in the next couple of years.

Tennis revenue projections are slightly higher for FY11 due to an expected increase in participation. Annual and daily tennis fees will be held at their current levels, with participation levels and revenues monitored closely over the fiscal year to determine the continued impact of the current economic condition.

Recreation Center revenues remain fairly flat due to leveling participation and the cyclical nature of recreation programs and events. However, several new and enhanced programs have recently been implemented and more are planned for FY11, with an emphasis on growing the adult program offerings. Staff will continue to critically analyze our program offerings to ensure that the needs and interests of the community are being met with knowledge and understanding that individual and family discretionary spending continues to be subject to much greater scrutiny than in the past.

Town docks revenue is expected to remain flat. The Town Docks did not attain 100% occupancy in FY10 and transient revenues were also behind last year (and data shows fewer transient visitors and shorter vessel stays). Area rates are not expected to increase until occupancy percentages increase. With annual and seasonal vacancies, winter monthly rates have been added to the fee schedule. These rates are designed to attract the long term transient or short term seasonal vessels.

Golf revenue categories and rates are now a tiered system, reflecting a commitment to increasing resident participation. The current fee schedule is appropriate for the quality and caliber of the restored golf course and revenue projections are expected to more than offset the anticipated expenditures.

EXPENDITURES

The REF operating budget represents a small decrease from the FY10 budget overall. Pension benefits and contractual/commodity expenditures will increase a modest amount for FY11, but salaries will decrease slightly. The increases in the golf budget represent the costs associated with the commitment to higher maintenance and operating standards necessary to provide a facility that is positioned for long-term success and profitability.

Details regarding each of the programs of the REF can be found in the Recreation Enterprise Fund section of this document.

A LOOK TO THE FUTURE

The Recreation Advisory Commission, citizen volunteers, and Town staff are reviewing every aspect of the Town's recreation facilities and programs, seeking opportunities to maximize income to the Town through privatization, greater efficiency, or other means. Recommendations will be provided to the Mayor and Town Council for consideration and action in early 2011.

Internal Service Funds (501, 502, 520)

The transfer to Risk Fund (501) has decreased by $8,237 from FY10 to FY11.

The employer contribution to the Health Insurance Fund (502) has decreased by $167,883 from FY10 to FY11.

The Equipment Replacement Fund (520) contains the accumulated depreciation of all fixed assets over the established thresholds of $2,500 for capital equipment and $1,500 for computer equipment. The annual depreciation transfer for FY11 is $2,204,039. Of this amount $330,000 represents the annual depreciation for computer equipment and

$1,874,039 represents the annual depreciation for other fixed assets. In FY11 the total expenditures for equipment purchases will be $994,500. A detailed listing of equipment purchases is located in the Internal Service Funds section of this budget document.

Trust Funds - Retirement (600, 606, 607)

The Town staff administers the Town of Palm Beach General Employees' Retirement Plan (600). The Town of Palm Beach Police Officers' Pension Plan (606) and Town of Palm Beach Firefighters' Pension Plan (607) are administered by a separate contract.

The Town and each plan's participants are obligated to fund that plan's costs based upon annual actuarial valuations. The Town Council is authorized to establish benefit levels and to approve the actuarial assumptions used in the determination of contribution levels. The actuarially determined contribution for all Town funds for FY11 increased by $1,568,698 (20.85%). This increase was due to investment losses in 2008 and 2009 and the salary increases for police officers and firefighters approved in 2008 for FY09. The required contribution for FY11 is $9,093,944.

The Town contribution comparison for FY10 vs. FY11 is shown in the table below:

	FY10	FY11	$ Change	% Change
General Employees	$2,507,174	$2,927,020	$419,846	16.75%
Lifeguards	109,310	148,364	39,054	35.73%
Police	2,261,552	2,828,758	567,206	25.08%
Firefighters	2,647,210	3,189,802	542,592	20.50%
Total	$7,525,246	$9,093,944	$1,568,698	20.85%

Total Employer Funding
FY2007 - FY2011

	FY07	FY08	FY09	FY10	FY11
General	$2,296,302	$2,488,986	$2,319,374	$2,507,174	$2,927,020
Lifeguards	118,863	125,916	100,754	109,310	148,364
Police	2,158,494	2,366,346	2,090,160	2,261,552	2,828,758
Fire-Rescue	2,258,786	2,525,215	2,359,327	2,647,210	3,189,802
Total	$6,832,445	$7,506,463	$6,869,615	$7,525,246	$9,093,955

Employer Funding Per Employee
FY2007 - FY2011

	FY11 # of Employees	FY2007	FY2008	FY2009	FY2010	FY2011
General	198	10,014	11,229	10,464	11,882	14,803
Lifeguards	9	13,207	13,991	11,195	13,664	16,485
Police	71	28,032	30,732	27,145	30,562	39,842
Fire-Rescue	72	29,335	33,227	31,044	36,263	44,303

Since FY2000 the funded ratio for the each of the pension plans has decreased from a high of 112% - 125% to the current funding level of between 74% to 85%. The trend from 2003 is shown below:

As of Fiscal Year End	FY03	FY04	FY05	FY06	FY07	FY08	FY09
General & Lifeguards	95%	91%	87%	88%	93%	88%	81%
Police	92%	85%	85%	86%	92%	90%	85%
Fire-Rescue	87%	85%	77%	77%	82%	80%	74%

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the proposed FY11 budget is $1,533,300. This amount is $17,000 less than FY10. The trust was established to account for and fund the liability for retiree health benefits. The contributions are funded like pension benefits, taking into account the accrued cost for current employee benefits as well as the costs of retired employee benefits. The Town's balance in the OPEB fund is well ahead of other government agencies across the country.

Worth Avenue Special Assessment District

The budget for the Worth Avenue Special Assessment District is included in the Capital Funds section of the budget document. The budget includes funding for debt service and maintenance. These costs are fully offset by the assessments charged to the owners of the property.

ACTION PLAN FOR FY12

Staff is continuing an ongoing process of reforming Town policies and reducing Town expenses. The process began in 2007 and accelerated in 2009. During FY11, we will continue to analyze, recommend, and implement Town budget reform measures. Below is a list of specific "to do" items:

1. Take final action on reforming employee pension systems.
2. Continue to review all other aspects of employee compensation (pay and benefits) and initiate additional reforms as needed.
3. Address the funding requirements of the Town's Coastal Protection Program.
4. Review all aspects of Recreation programming, including but not limited to service levels, staffing, fee structures, and the possibility of privatizing either service delivery functions or entire facilities.
5. Review all aspects of Fire-Rescue operations, including but not limited to service levels, management structure, staffing, equipment, the applicability of national service standards to local circumstances (particularly as it relates to EMS vs. fire staffing and levels of service), and the possibility of contracting for some of the resources necessary to meet Town approved standards.
6. Review staffing and functions in the administrative Town Hall offices (Town Manager's Office, Finance Department, Human Resources Department, and Town Clerk's Office) to determine whether additional teamwork could create cost savings, service improvements, or both.
7. Identify ways to improve cost effectiveness of Town legal services, with particular emphasis on the question of in-house Town Attorney vs. contracted Town Attorney.
8. Review with all advisory boards and commissions the possibility of reducing the frequency of their meetings to quarterly or bi-monthly.
9. Analyze the Town's fleet and seize all opportunities to downsize both the number and size of Town vehicles.
10. Extend life expectancies for all remaining Town vehicles and equipment within the Equipment Replacement Fund (to require the longest prudent useful life for each item and reduce the annual depreciation expense within the Town's budget).
11. Review the Town's recycling program to determine whether it would be cost effective and otherwise advisable to reduce or eliminate this service.
12. Review the pros and cons of reducing the frequency of Town residential garbage collection to twice per week.
13. Review various methods of capital improvement funding (operating budget vs. bond fund vs. pay-as-you-go capital fund) to eliminate redundancy, consolidate where appropriate, and streamline both the funding and the management of the Town's CIP.
14. Consider additional opportunities to manage on-street parking as a commodity, including but not limited to adding kiosks in locations where parking is currently free, increasing parking fees differentially based upon differences in demand, and modifying th Town's permit parking program that allows individuals to prepay for parking in certain areas.

15. Recommend other potential sources of non-tax revenue that do not merely shift a Townwide tax to being a Townwide fee.
16. Create a formal program for citizen volunteers to assist in applicable Town functions.
17. Review the Town's yard waste collection program to determine whether it would be cost effective and otherwise advisable to reduce or eliminate the service.
18. Continuously ask ourselves the following questions for all functional areas of Town government:

    What do we do?
    Why do we do it?
    Should we keep doing it (or not)?
    If we should keep doing it, is there a better way to do it?

FINANCIAL POLICIES

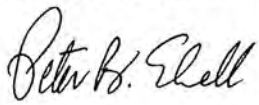
Over the past ten years the Town has adopted 18 financial policies. The establishment of specific reserve policies is an important part of prudent financial management and the practice is strongly recommended by the Government Finance Officers Association (GFOA) and the National Advisory Committee on State and Local Budgeting (NACSLB). Reserve policies reduce ambiguity and guide the creation, maintenance, and use of resources for financial stabilization purposes.

Copies of the Town's financial policies can be found in the back of this document in the appendix.

ACKNOWLEDGMENTS

Preparation of this budget was a team effort involving substantive contributions by citizens, the Mayor and Town Council, all Town departments, and the staff of the Town Manager's Office. I am particularly grateful for the dependably sound advice of Finance Director Jane Struder who, along with Assistant Finance Director Cheryl Somers and Accounting Supervisor Amy Wood, provided overall leadership and coordination on this project.

Respectfully submitted,



Peter B. Elwell
Town Manager

cc: Department Directors
Thomas G. Bradford, Deputy Town Manager
Spencer D. Wilson, Information Systems Manager

Strategic Planning and Key Results Measurement

In 2003, the Town of Palm Beach developed and adopted a strategic plan. The development of the strategic plan involved input from elected officials, citizens, the business community, and staff. In conjunction with the Town's strategic plan, staff developed an organizational vision statement which included input from all employees. Both the strategic plan and the vision statement, in addition to annually adopted Townwide goals, help us to form our department and program goals. Outlined in the following pages is a summary of our strategic plan, organizational vision, and departmental key result measures.

Strategic Planning

In 2001, the Town Council formed a Strategic Planning Board comprised of then Mayor Lesly Smith and four other Town residents. The board held a series of meetings and community forums to receive input from citizens, the business community, staff and others. The strategic plan was formally approved by the Town Council in 2003. The strategic plan is summarized below:

A Legacy Worth Keeping

Palm Beach is a fully developed community, world renowned for its extraordinary beauty, quality of life, and small-town character. Our permanent and seasonal residents love our barrier island community and are determined to preserve our legacy. We do not seek to change Palm Beach, but rather to protect our community's assets, correct any deficiencies, and to manage inevitable change so as to maintain our tradition of excellence.

As we envision our future ten years from now, we see Palm Beach remaining true to the inspired legacy of our founders, a Mediterranean-style mecca of stunning architecture and natural beauty, acclaimed shopping, restaurants and hotels, a cosmopolitan culture, and an involved citizenry committed to civic and philanthropic causes and excellence in Town Government.

Quality and Responsive Town Government

Town government is supported by a respected Mayor and Town Council, a skilled and dedicated staff, and by the active volunteer participation of many citizens. Palm Beach provides residents with the highest level of safety and security through its vigilance and commitment to high quality training and state-of-the-art equipment. The Town has maintained its fiscal strengths with resourceful budgeting and prudent management.

In the future, we envision...

Continued high quality services and facilities provided in a responsive, resourceful manner. A structure of government guided by clear mandates and performance goals for Town administration and for appointed boards and commissions, continued technological innovation, and excellent internal and external communication.

Pro-active initiatives and continuous vigilance to anticipate and avert threats to public safety, enabling Palm Beachers to live secure in safe neighborhoods.

Solid fiscal strength and strong alliances with state and federal partners. Actions will be taken and communicated to residents to instill confidence that optimum services are provided for taxes paid.

Public Facilities and Infrastructure

While completely developed, the Town of Palm Beach recognizes a number of redevelopment challenges and functional deficiencies among its current capital facilities. Traffic has increased and parking is at a premium. Beach erosion has become severe, threatening oceanfront property and diminishing a key scenic and recreational asset. Drainage deficiencies and occasional water shortages continue to pose a threat.

In the future we envision...

Beaches fully restored and maintained for the protection of oceanfront property, enjoyment of residents, and scenic enhancement.

Modernized, reliable infrastructure systems, including improved facilities for water distribution and storm drainage. Capital projects will be completed expeditiously and with an effort to limit the disruption they inevitably will cause to adjacent property owners.

Convenient network of roads and parking, less hampered by congestion and sufficient to meet local needs without encouraging additional traffic or visitation.

Character and Quality of Life

While Palm Beach is built out, growth continues in the form of redevelopment and changes in use raising questions and concerns about over-development, scale, and

our historic legacy. The Town is proud of its lush landscaped setting, its historic architecture, and its array of shopping and other amenities, but concerns are expressed about expanded tourism, visitation and traffic, straining our limited service capacity. The Town recognizes that among our greatest resources are our people and their involvement in civic groups, charities, cultural activities, and faith-based organizations.

In the future we envision...

A community that has guarded against over-development, encouraging redevelopment consistent in scale with existing neighborhoods, reflective of our heritage.

A town with a rich menu of cultural choices, enabling Palm Beach to continue to combine the intimacy and convenience of small town life with the cultural sophistication and variety of a city.

Palm Beach will remain a friendly community which embraces its diversifying population, nurtures young families and children, and welcomes new residents and visitors. Palm Beachers will continue their heritage of support to worthy causes and their involvement in civic affairs creating new opportunities for all to participate fully in the life of the community.

Town Staff Vision

In 2005, Town staff developed and implemented an organizational vision and values statement. A Visioning Committee of 20 employees representing each department and every level of authority developed the draft vision and values statement that was reviewed by all Town employees. The final vision and values statement is shown on the following page:

OUR VISION

The Town of Palm Beach delivers the highest quality service by continuously improving and always striving to be the standard by which others are measured.

Our Town
Rich in history...
Rich in service...
Always exceptional!

OUR VALUES

The employees of the Town of Palm Beach commit to and are guided by the following values:
Respect for everyone
Highest ethical standards
Cooperation and teamwork
Commitment to quality
Spirit of innovation
Open, timely communication
Personal responsibility and accountability

This is a commitment by the employees of the Town of Palm Beach.
Our success as a team is dependent upon our actions being consistent with the vision & values we profess.

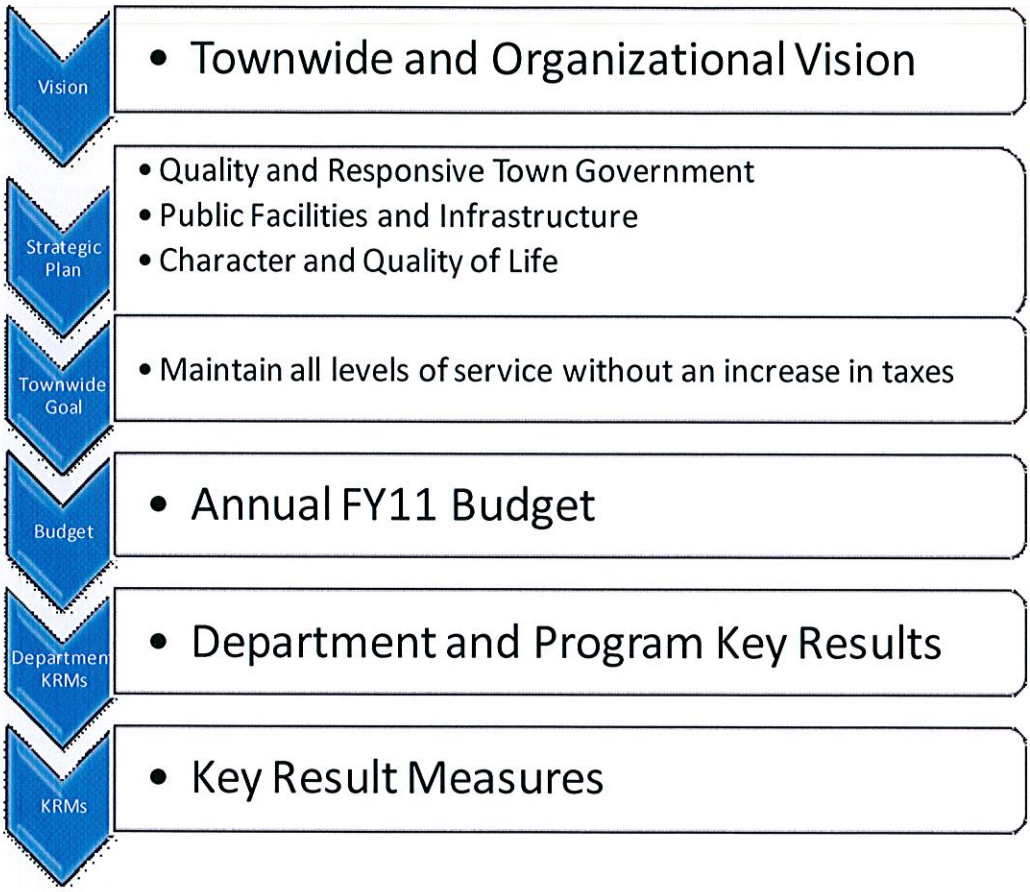
The Vision/Strategic Plan/Key Result Process

The Townwide vision and strategic plan developed by the Strategic Planning Board and the organizational vision developed by Town staff complement each other. The Staff recognizes the Town's rich history and commitment to excellence that has made the Town an exceptional place to live and work.

The strategic plan and organizational vision guide the decision making process as the elected officials and staff develop annual Townwide, department and program goals, and the annual budget. We then use KRM's to track our progress in achieving the goals that have been set.

The process is depicted in a flowchart on the following page and elements of the process are described in greater detail in this section. The department and program key results and measurement methodology are described in greater detail in the department sections of this document. Two measures have been designed to apply to all departments. The results of these two measures are described in detail in this section.

The Vision/Strategic Plan/KRM Process



FY2011 Townwide Goal

For FY11, the Town Council adopted only one main Townwide goal:

- Maintain all levels of service without any increase in taxes.

All decisions during the FY11 budget process were made based upon maintaining levels of service without increasing taxes. The Town succeeded in implementing this goal by not reducing levels of service and adopting the same millage rate that was adopted in FY09 and FY10 of 3.2512.

The FY11 budget has substantially improved the Town's financial position relating both to the reduction of projected future deficits and to addressing matters that were identified in the April 2010 Long Term Financial Plan. However, there is much more work to be done. All of the items listed below will be completed in time for related decisions to be made during FY11 either for immediate implementation or for implementation in FY12:

1. Take final action on reforming employee pension systems.
2. Continue to review all other aspects of employee compensation (pay and benefits) and initiate additional reforms as needed.
3. Address the funding requirements of the Town's Coastal Protection Program.
4. Review all aspects of Recreation programming, including but not limited to service levels, staffing, fee structures, and the possibility of privatizing either service delivery functions or entire facilities.
5. Review all aspects of Fire-Rescue operations, including but not limited to service levels, management structure, staffing, equipment, the applicability of national service standards to local circumstances (particularly as it relates to EMS vs. fire staffing and levels of service), and the possibility of contracting for some of the resources necessary to meet Town approved standards.
6. Review staffing and functions in the administrative Town Hall offices (Town Manager's Office, Finance Department, Human Resources Department, and Town Clerk's Office) to determine whether additional teamwork could create cost savings, service improvements, or both.
7. Identify ways to improve cost effectiveness of Town legal services, with particular emphasis on the question of in-house Town Attorney vs. contracted Town Attorney.
8. Review with all advisory boards and commissions the possibility of reducing the frequency of their meetings to quarterly or bi-monthly.
9. Analyze the Town's fleet and seize all opportunities to downsize both the number and size of Town vehicles.
10. Extend life expectancies for all remaining Town vehicles and equipment within the Equipment Replacement Fund (to require the longest prudent useful life for each item and reduce the annual depreciation expense within the Town's budget).
11. Review the Town's recycling program to determine whether it would be cost effective and otherwise advisable to reduce or eliminate this service.
12. Review the pros and cons of reducing the frequency of Town residential garbage

collection to twice per week.

13. Review various methods of capital improvement funding (operating budget vs. bond fund vs. pay-as-you-go capital fund) to eliminate redundancy, consolidate where appropriate, and streamline both the funding and the management of the Town's CIP.
14. Consider additional opportunities to manage on-street parking as a commodity, including but not limited to adding kiosks in locations where parking is currently free, increasing parking fees differentially based upon differences in demand, and modifying the Town's permit parking program that allows individuals to prepay for parking in certain areas.
15. Recommend other potential sources of non-tax revenue that do not merely shift a Townwide tax to being a Townwide fee.
16. Create a formal program for citizen volunteers to assist in applicable Town functions.
17. Review the Town's yard waste collection program to determine whether it would be cost effective and otherwise advisable to reduce or eliminate the service.
18. Continuously ask ourselves the following questions for all functional areas of Town government:

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    Why do we do it?
    Should we keep doing it (or not)?
    If we should keep doing it, is there a better way to do it?

FY2011 Department Goals

Each Department has developed department wide and program key results with measures to determine how well the departments and programs are achieving the desired outcomes or results. The department wide key results relate either to the Strategic Plan or to the top 5 priority goals for the fiscal year adopted by the Town Council. The linkage is shown in the following table:

Department Key Results	Linkage to Strategic Plan/Townwide Goals
Town Manager	
• Department budgets approved by the Town Manager demonstrate linkages to organizational and community vision and goals.	Quality and responsive Town Government
• Employee work environment is positive, encourages open communication, and is regularly monitored for ways to improve.	Quality and responsive Town Government
• Accomplish Mayor and Town Council's top priority goals for the year	Townwide goals
• Maintain or improve Mayor and Town Council's scores on Town Manager's annual performance evaluation	Quality and responsive Town Government
Human Resources	
• Recruit and retain a productive workforce	Quality and responsive Town Government
• Maintain a pay system that is competitive in the marketplace	Quality and responsive Town Government
• Establish and maintain policies that are administered consistently throughout the Town.	Quality and responsive Town Government
• Administer an employee health plan that is understandable, useful and competitive.	Quality and responsive Town Government
• Maintain a cost efficient and highly competitive health care plan.	Quality and responsive Town Government
Finance	
• Budget is balanced and is a clear operational and financial representation of Town services, investments, revenues and expenditures	Quality and responsive Town Government
• Strong, sustainable fiscal position with established policies to guide decision-making.	Quality and responsive Town Government
Planning, Zoning & Building	
• Promoting and maintaining quality of construction and safety of building systems through complete review of plans and protective inspections.	Character and Quality of Life
• Customers fully informed of Department programs through adequate education/information.	Quality and responsive Town Government
• Department activities promote a variety of Town-serving businesses.	Quality and responsive Town Government

• Department activities promote and maintain desirable neighborhoods.	Character and Quality of Life
• Review of construction plans in a timely manner which exceeds industry standards.	Quality and responsive Town Government
Fire-Rescue	
• Improve response time to meet the industry standards for arrival at all emergency incidents to begin conducting EMS and Fire operations.	Quality and responsive Town Government
• Reduce number of vehicle accidents and personnel injuries	Quality and responsive Town Government
• Reduce property loss in residential buildings	Quality and responsive Town Government
• Continually improve the CPR and AED capability of the Town through training and education	Quality and responsive Town Government
Police	
• The perception of safety in the community in enhanced through effective policing practices	Character and Quality of Life
• Proactive measures result in the prevention and reduction of crime and protection of life and property	Character and Quality of Life
• Police operations and programs are effective in maintaining or increasing the quality of life in the community.	Character and Quality of Life
• A successful police mission is accomplished via education, training and community partnerships.	Quality and responsive Town Government
Public Works	
• The citizens of the community will be proud of the appearance of Palm Beach and the effectiveness of public services and consider both as points of pride.	Character and Quality of Life
• Create and maintain a work environment in which employees find motivation relevance, and appreciation for the work they do.	Quality and responsive Town Government
• The Town's facilities and infrastructure will be designed, constructed and maintained for optimum efficiency and effectiveness.	Public Facilities and Infrastructure

Department KRM Results

Department's have prepared key results representing the most critical targets for their operations. In addition, key results and measurement methodology have been prepared for each program area. Two of the measures were identical for each department, an efficiency measure and a measure of customer service. The results for these measures are described in more detail below. The other department and program specific results are shown in the department section of the budget document.

Efficiency Results

Efficiency measures assess the relationship between program inputs and outputs. The Global efficiency KRM for all departments is stated as follows:

***KRM**: Desired outcomes are achieved in most efficient manner.*
Measurement: Increase in department budget over prior year.
Linkage to Strategic Plan: Quality and Responsive Town Government

The efficiency measure results for each department are shown in the table below:

Department	Gross Increase/Decrease
Town Manager	-9.00%
Information Systems	-10.10%
Human Resources	-7.40%
Finance	.80%
Planning, Zoning & Building	-6.20%
Fire-Rescue	9.10%
Police	-6.00%
Public Works	-2.00%
Total Budget	**-4.70%**

The total General Fund budget showed a gross decrease of -4.7% for FY11.

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Town of Palm Beach

Introductory Information

Map

Jacksonville
Tallahassee
Panama City
Gainesville
Daytona Beach
Orlando
Melbourne
Tampa
Fort Pierce
Sarasota
Palm Beach
Fort Myers
Miami
Key West

Location

The Town of Palm Beach is a municipal corporation organized and existing under the laws of the State of Florida. The Town, located on a barrier island, is on the east coast of Florida in the eastern portion of Palm Beach County.

The land area of the Town is approximately 3.77 square miles with 12.1 miles of coastline on the Atlantic Ocean. The Town is also bound on the west by 15.9 miles of Intracoastal frontage (Lake Worth), on the north by the Palm Beach Inlet, and on the south by the Town of South Palm Beach.

Listed below are various statistics regarding elevation and weather in Palm Beach:

Island Elevation
- Average.....4.0 ft. above sea level
- Maximum.....15.0 ft. above sea level

Temperature
- Annual Average.....74.7F degrees
- August Average.....82.5F degrees
- January Average.....65.1F degrees

Annual Precipitation.....60.7 inches

Economy

The Town is a unique, long-established, internationally famous upscale residential/estate community known for its distinctive architecture and landscaping, gracious homes and apartments, golf courses and clubs, attractive stores and restaurants. Commercial activities are restricted primarily to Town-serving sources rendered by banks, retail shops, hotels, and restaurants to its permanent population of 9,650 and seasonal residents. There is no industrial development within the Town.

Town Government

Incorporated on April 17, 1911, the Town is governed by an elected Mayor and a five member Council. The Mayor's term is for two years. The five members of the Town Council are elected at large and serve overlapping two year terms. The Town has 7,989 registered voters.

The Governing Body meets in regular session twice each month for purposes of setting policy and carrying out the legislative matters of the Town. The administrative day to day responsibilities are carried out through the Town Manager who is appointed annually by the Governing Body. All of the Town departments and staff report to the Town Manager. As of September 30, 2010, the Town employed approximately 367 full and part time employees.

The Town of Palm Beach provides a full range of municipal services including Fire-Rescue and Police protection, Sanitation, Recreation, Streets and Roads Maintenance, Planning, Zoning and Building and General Administrative Services.

The following services are provided to residents by other governments:

Transit - Palm Beach County
Solid Waste Disposal - Solid Waste Authority of Palm Beach County
Potable Water - City of West Palm Beach
Sanitary Sewage Disposal - City of West Palm Beach

Population

The Town has a year round population of approximately 9,650. The Town's population will grow during the time of year traditionally known as the "Season" (generally from November 15th to April 1st) at which time the population swells to approximately 25,000. The Town has experienced considerable growth in its year-round resident population over the last few decades.

Year	Population	% Change
1950	3,886	
1960	6,055	+55.8%
1970	9,086	+50.1%
1980	9,432	+ 3.8%
1990	9,814	+ 4.1%
2000	9,676	- 1.4%

Demographics

Per Capita Income (2000).....$109,219
Median Household Income (2000)...$94,562
Median Age (2000).....66.6 years

Infrastructure

Police Stations (78 sworn officers) - 1
Fire-Rescue Stations (79 full-time firefighters) - 3
Fire Hydrants - 367
Public Elementary School (County) – 1; Enrollment (Kindergarten - Fifth) - 414
Public Libraries - 1
Recreation Facilities
- Tennis Courts - 14
- Golf Course (Par 3) - 1
- Marina (88 Boat Slips) - 1
- Community Building - 1
- Playfields - 5
- Bicycle Paths - 9.3 miles
- Picnic Tables - 77
- Outdoor Grills - 28

Recreation Areas
- Phipps Ocean Park - 24 Acres
- Seaview Park - 4.6 Acres

Neighborhood Parks
- Bradley Park - 4.5 Acres
- Kaplan Park - 0.3 Acres

Special Use Parks/Facilities
- Public Park on Beach - 3.00 Acres
- Municipal Beach - 5.60 Acres
- Municipal Docks - 5.30 Acres
- Peruvian/South County Road - 0.24 Acres
- Southern Boulevard Causeway - 9.60 Acres
- Nature Islands - 39.00 Acres

Public Roads – Paved; 90 Lane Miles

Bond Ratings

Rating Agency	2010 Rev Bd	Issuer's Rating
Moody's	Aa1	Aaa
Standard & Poor's	AA+	AAA

Real Estate Parcels by Type

The following information reflects the taxable value of real estate by type:

Type	TaxableValue (In Bill.)	# of Parcels
Vacant Residential	$ 453.1	172
Single Family Res.	7,139.0	2,324
Multi-Fam>10 unit	48.4	5
Condominiums	2,566.4	5,322
Cooperatives	263.7	1,090
Retirement Homes & Msc	.7	1
Multi-Fam<10 unit	93.3	61
Vacant Commercial	18.7	9
Improved Commercial	848.6	185
Improved Industrial	71.0	214
Institutional	72.7	33
Government	.0	52
Leasehold Interests	.0	2
Miscellaneous	.0	43
Non-Agr. Acreage	.0	1
Total	$11,575.6	9,514

Homestead Exemptions

All homesteaded property within the State of Florida is subject to a $50,000 exemption in taxable value. The annual increase in taxable value is limited to 3% or the National Consumer Price Index, whichever is less. The increase for FY2011 was 2.7%. The Town has 3,636 (38%) homesteaded properties.

Town History

Palm Beach is a barrier island sixteen miles long. The Town of Palm Beach is 3/4 mile at its widest part, 12.1 miles along the Atlantic Ocean, and contains approximately 3.75 square miles. To the east is the Atlantic Ocean and to the west is Lake Worth - the Intracoastal Waterway - which separates the Town from the cities of West Palm Beach and Lake Worth.

According to early settler accounts, Palm Beach received its name from a shipwreck named the "Providencia". The ship washed ashore in January of 1878 with a load of coconuts bound from Havana to Barcelona. Early settlers lost no time claiming salvage and planting the coconuts which were not native to South Florida in an effort to launch tropical South Florida on a commercial coconut industry.

In 1893 millionaire industrialist Henry M. Flagler and his second wife honeymooned in St. Augustine. Impressed with the beauty and history of the area, he envisioned an "American Riviera". Flagler left home at age 14 with an eighth-grade education. Later, with John D. Rockefeller and Samuel Adams, he founded Standard Oil, and the rest is history. Having invested large sums in several hotels in the St. Augustine area, Flagler extended his holdings southward. He bought and improved existing railways anticipating the tremendous potential for South Florida. His railway was named the Florida East Coast Railway.

Flagler's agents soon were buying acres of land on the island of Palm Beach. Many early homesteaders found themselves very wealthy, as orders had been given to buy "at any price". Ground was broken May 1, 1893, and on February 11, 1894, the Royal Poinciana Hotel, the largest wood structure in the world, opened in Palm Beach and welcomed 17 guests. A month after the opening, the first train pulled from the station on Loftin Street (later used as an office and warehouse by the Town of Palm Beach) in West Palm Beach on the newly built bridge across Lake Worth to deliver vacationing residents, some in their own private railway cars, to the new hotel. Henry Flagler built his own house in 1902, Whitehall, as a wedding present for his third wife, Mary Lily Kenan. Whitehall is now the Henry Morrison Flagler Museum and is open to the public.

Flagler continued to develop the Royal Poinciana Hotel property and built a second hotel, the Palm Beach Inn, on the beachfront portion of the Royal Poinciana's property. When the Palm Beach Inn burned in 1903 the first Breakers Hotel was built. Destroyed by a fire in 1925, it was rebuilt as the splendid hotel it is today. The Breakers is listed in the National Register of Historic Places.

On April 17, 1911, a meeting of the registered and qualified voters of Palm Beach, Florida, was held at the Palm Beach Hotel for the purpose of incorporating the Town of Palm Beach. Thirty-four qualified voters voted to incorporate the Town.

In 1918, before the end of World War I, Addison Mizner, an established New York architect who was born in California and studied in Spain, accepted an invitation from Paris Singer to recuperate from a leg injury in Palm Beach. As Mizner's health improved his boredom turned into creativity, and he transformed Singer's bungalow into a Chinese villa. The conversion was a success, but Singer looked forward to a larger project. Having established two hospitals in France, Paris Singer decided to build a convalescent home in Palm Beach for service men returning from the war. The buildings were completed, but before the opening of the club house in January 1919, the "Touchstone Convalescent Club" had been transformed into the exclusive Everglades Club on Worth Avenue where it still is today.

Mizner's era had begun and was to continue along the southeast Florida coast through the 1920's.

The Town of Palm Beach soon began long range plans to develop and protect this island paradise, and the beauty which Town residents now enjoy is due to the efforts of several generations of planning activity. In 1929, the Garden Club of Palm Beach joined the Town and formally sponsored the preparation of a Town Plan. The overall goal of the 1929 Plan stated the following:

> *"One attractive and well managed public bath and beach, the concentration of general traffic upon a limited number of streets, beautification without especial reference to main arteries of travel, and a system of leisurely and convenient byways free from automobiles, punctuated with gardens: this is a plan which will localize recreation seeking crowds, discourage trespassing, and provide safety and quite for residents of Palm Beach."*

Also included in the plan was the following statement:

> *"There are many communities which can be said to be beautiful. The places in which charm is the additional attribute are very few. The element of charm is the thing which lifts a community out of the ordinary and makes it distinctive. The attribute of charm may be produced by an intelligent development of physical advantages in an unusual way."*

Today's Comprehensive Plan in Palm Beach builds on the early foundation as an effort to preserve the quality and beauty of Palm Beach.

The Town of Palm Beach has 8,216 registered voters in the year 2009 with approximately 9,650 full time residents. The population swells to approximately 25,000 during "season" which is from November to April. Residents and visitors enjoy the very best in dining, shopping, and luxurious surroundings. Worth Avenue shops attract visitors worldwide.

In 2011, the Town will celebrate its Centennial with a season full of activities and events. A Centennial Commission was formed in August 2009 to engage with the community, residents and businesses alike, to identify ways to celebrate the 100th anniversary of the Town's incorporation on April 17, 2011. After more than a year of planning, dozens of events will mark the Centennial year, culminating with a weekend of celebration from April 15 - 17, 2011.

Sources for this article:
Town of Palm Beach Comprehensive Plan
On Lake Worth, Beverly Mustaine
Palm Beach Chamber of Commerce
Historic Sites Survey, Research Atlantica, Inc. 1997
Palm Beach Sun, 1947
Compiled by:
Mary A. Pollitt

Financial Policies

The Town of Palm Beach financial policies, compiled below, set forth the basic framework for the overall financial management of the Town. These policies assist the Town Council's decision-making process and provide guidelines for evaluating both current activities and proposals for future programs. Copies of Town Council adopted policies are located in the appendix section of this document.

General Policies

- ✓ Annually prepare a budget, submit it to Council for approval and publicly issue a budget document.
- ✓ Identify costs and funding sources before recommending approval of capital and operating budgets.
- ✓ Provide for sound financial planning, the best possible bond rating, funding of depreciation and adequate working capital in all funds.
- ✓ Take measures to protect against catastrophic losses through a combination of insurance, funded self insurance, and cash reserves.
- ✓ Follow the Town of Palm Beach Charter when preparing the Town's budget.
- ✓ Estimate and review the long-term costs associated with proposed new programs or services.
- ✓ Assign all program costs as accurately as practical (including inter-fund transfers when necessary) utilizing intergovernmental service funds where indicated.
- ✓ Annually review all existing programs to determine whether a recommendation to the Town Council to maintain, decrease, or increase service levels is appropriate.
- ✓ Review annually all administrative policies governing accounting procedures, billing, purchasing, asset use and control, and risk management.

Operating Budget Policies

- ✓ Pay for all current year operating expenses with current year revenues and/or available fund balances.
- ✓ Provide for adequate funding of all pension plans, as determined by the Town's actuary.
- ✓ Make all purchases in an impartial, economical, efficient, and competitive manner, in accordance with all Federal, State and municipal laws and coordinated through the Purchasing Division.
- ✓ The budget will be controlled at the program level within each department by the applicable department head. Budget amendment requests and transfers of funds

between programs will originate from the applicable department head and the Finance Director and shall be subject to the approval of the Town Manager.

- ✓ The Town Manager may authorize transfers between departments if the action is deemed necessary to meet the obligations of the Town.
- ✓ Issue a Comprehensive Annual Budget Document and Budget in Brief after adoption.

Capital Budget Policies

- ✓ Evaluate the relative merit of each capital project according to Council's goals and priorities.
- ✓ Rely on internally generated funds and/or grants to finance its capital needs. Debt will be issued for a capital project only in the case of an emergency, or when inclusion of a project in the Town's pay-as-you-go Capital program will preclude the construction of smaller necessary capital improvements.
- ✓ Thoroughly evaluate and update the Capital Improvements Program on an annual basis providing detailed information regarding operational impacts.

Revenue Management Policies

- ✓ Levy taxes to adequately offset inflation and provide the desired level of service.
- ✓ Annually review all revenue schedules, including taxes, rates, licenses, user fees, and other charges, to insure compliance with Town Council's approved policies.
- ✓ Maintain a diversified revenue base to help mitigate the effects of short-term fluctuations in any one revenue source.
- ✓ Conservatively estimate annual revenues utilizing established industry standards along with historical trend information.
- ✓ Annually review all user fees for each Enterprise Fund and set same at a level that fully supports all direct and indirect costs of the activity.
- ✓ Review new sources of revenue to fund operating and capital costs consistent with the Town Councils' goals and priorities.

Investment Management Policies

- ✓ Make a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to insure cash availability.
- ✓ Deposit funds only in financial institutions which are insured by the Federal Deposit Insurance Corporation or are approved for full collateralization by the public deposit protection act or other state statutes.

- ✓ Pool cash from all legally permitted funds for investment purposes.
- ✓ Maximize the investment rate of return. Adhere to lawful investment options. Safety of the principal shall be the dominant requirement, followed by sufficient liquidity to meet operating requirements, and then yield.
- ✓ Insure timely deposit of all collected revenues.

Debt Management Policies

- ✓ Periodically approve the issuance of Debt Obligations on behalf of the Town to finance the construction or acquisition of infrastructure and other assets for the purpose of meeting its governmental obligations to its residents.
- ✓ Approve the issuance of Debt Obligations to refund outstanding debt when market conditions indicate or for management considerations.
- ✓ Assure that such Debt Obligations are issued and administered in such a manner as to ensure and sustain the long-term financial integrity of the Town, to achieve the highest possible credit rating and to preserve and enhance the quality of life, safety and welfare of its citizens.
- ✓ Assure that such Debt Obligations shall not be issued or debt proceeds used to finance current operations of the Town except as provided herein.
- ✓ Issue Debt Obligations if necessary to minimize the impact of construction or acquisition of infrastructure and other assets on the budget of the Town.
- ✓ Consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have an economic/useful life of at least five years.
- ✓ Not issue debt for periods exceeding the useful life or average useful lives of the project or projects to be financed.
- ✓ Normally rely on internally generated funds and/or grants to finance its capital needs. Debt will be issued for a capital project only in the case of an emergency, or when inclusion of a project in the Town's pay-as-you-go capital program will preclude the construction of smaller necessary capital improvements.
- ✓ Keep outstanding debt within the limits prescribed by Section 7.01 of the Town Charter.

Accounting, Auditing and Reporting Policies

- ✓ Provide regular information concerning cash position and investment performance through its accounting system.

- ✓ Establish and maintain a high degree of accounting competency. Financial accounting and reporting will be done in accordance with methods prescribed by the Governmental Accounting Standards Board and the Government Finance Officers Association, or their equivalents.
- ✓ Present monthly and annual reports to the Town Council summarizing financial activity delineated by fund.
- ✓ Maintain financial systems to monitor expenditures, revenues and performance of all municipal programs on an ongoing basis.
- ✓ Provide full disclosure in annual financial statements and bond representations.
- ✓ Use an independent certified public accounting firm to perform an annual audit.
- ✓ Publicly issue a Comprehensive Annual Financial Report.
- ✓ Comply with all required reporting requirements related to bond issuance terms.

Reserve Policies

- ✓ Maintain an undesignated fund balance in the General Fund equal to a minimum of 25% of current year General Fund budgeted expenditures.
- ✓ Maintain a contingency reserve in the General Fund equal to 1.5% of the proposed General Fund budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.
- ✓ Maintain a contingency reserve in the Capital Fund equal to 10% of the proposed Capital Fund budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.
- ✓ Maintain a contingency reserve for the Equipment Replacement Fund of $500,000 to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.
- ✓ Maintain a contingency reserve in the Recreation Enterprise Fund equal to 5% of the proposed Recreation Enterprise Fund operating expense budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.
- ✓ Maintain a contingency reserve for Recreation capital projects equal to 5% of the budget expenses to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.
- ✓ Maintain a contingency reserve in the Self-Insurance Risk Fund of $500,000 to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council.

- ✓ Maintain a contingency reserve in the Self-Insurance Health Fund of $500,000 to address unanticipated expenditures and/or to meet unexpected increases in health insurance costs and claims exposure.
- ✓ Establish a reserve to designate fund balance in the amount equal to the Town's unpaid obligations, unfinished projects and prepaid expenses that carry over from one fiscal year into the next.
- ✓ Maintain minimum retained earnings levels equal to 25% of the proposed budgeted revenues in the Enterprise Fund.
- ✓ Maintain a minimum reserve of $2,500,000 for the Risk Fund designated as a reserve for catastrophic exposures/emergencies.
- ✓ Maintain a reserve for funding the replacement costs of General Fund existing equipment, vehicles, and computers when they reach the end of their useful lives. The reserve will be maintained at a rate of 100% of accumulated depreciation (calculated at replacement cost) of the existing equipment.
- ✓ Maintain a reserve for funding the replacement costs of Recreation Fund existing equipment, vehicles, and computers when they reach the end of their useful lives. The reserve will be maintained at a rate of 100% of accumulated depreciation (calculated at replacement cost) of the existing equipment.
- ✓ Maintain a reserve for funding a dock replacement fund. The reserve will be maintained at a rate of 100% of accumulated depreciation of the current docks.
- ✓ Maintain a designation of General Fund - fund balance for payment of liability related to compensated absences. This designation will be funded at a rate of 100% of the fiscal year end accrued balance.

BUDGET ASSUMPTIONS

During the initial phase of the budget process, the Finance Department compiles the Budget Preparation Manual. It is published on the Town's intranet and provides the budget calendar, guidelines for budget worksheets and sample budget forms. The assumptions listed below were used in the formation of expenditures and revenues budgets for Fiscal Year 2011.

Revenues

Assessed Value Growth: The ad valorem revenue budget is calculated based on the preliminary assessed value provided by the Palm Beach County Property Appraiser's Office on July 1st. The assessed value used for the FY2011 budget was $11.74B which represented an 11.42% decrease over FY2010.

Building Permit Revenue: The budget for building permit revenue was established at $3.8M which reflects revenue estimates based upon a cost allocation study.

Investment Rate of Return: The investment rate of return used to calculate interest earnings was 2.0%.

Other Revenues: Historical trends were used for certain revenue sources. Average historical revenue trends were used to forecast future revenue collections where appropriate.

Expenditures

Salaries: An across the board competitive pay increase and merit/step increases were not included in the FY11 budget. Salaries for all employees will remain flat for the entire fiscal year. Longevity increases were budgeted according to Town policy.

Retirement: Actuarially determined employer contributions were budgeted at $9.1M which represents a 21% increase over FY10. The FY11 budget amount per employee and increase in funding by retirement group are as follows: General Employees, $14,803 (+25%); Lifeguards, $16,485 (+21%); Police, $9,842 (+30%) and Fire-Rescue, $44,303 (+22%).

Health Insurance: A transfer of $4.36M is budgeted to fund health insurance, which includes the Town's contribution as well as employee contributions. In addition, interest income was budgeted at 2.0% based on the projected retained earnings of the fund. A transfer of $1.533M is budgeted to fund the employer portion of retiree health care.

FICA (Social Security and Medicare): This item was budgeted at 7.65% of payroll.

General Fund Contingency: This line item was calculated at 1.5% of budgeted General Fund Operating expenditures.

Other Funds

Recreation Enterprise Fund:

No fee increases were included in the FY11 budget forecast due to market surveys reflecting the impact the weak economy has had on discretionary spending. Revenue for the Recreation Center, Tennis Facilities and Marina are expected to remain relatively flat compared to the previous year. The newly renovated golf course will experience its first full fiscal year of operations, which is expected to result in an increase in revenue from FY10. The budgeted revenue projection for the Par 3 is $1.2M for FY11.

Risk Fund:

The transfer from the General Fund was budgeted at $1.896M which represents less than a .01% decrease over FY 2010.

Budget Preparation Process

The accounting policies and reporting practices of the Town conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant policies and practices.

Financial Reporting Entity

For financial reporting purposes, management has defined the reporting entity in accordance with criteria set forth in generally accepted accounting principles. The basic criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the Town's reporting entity.

Included within the reporting entity:
The Town of Palm Beach Employees' Retirement System
The Town of Palm Beach Police Officers Retirement System
The Town of Palm Beach Fire-Rescue Retirement System

The Town administers the Town of Palm Beach Employees' Retirement System. The Pension Resource Center administers the Town of Palm Beach Police Officers Retirement System and the Town of Palm Beach Fire-Rescue Retirement System.

The Town and the Systems' participants are obligated to fund the costs based upon actuarial valuations. The Town is authorized to establish benefit levels and to approve the actuarial assumptions used in the determination of contribution levels.

Excluded from the reporting entity:
East Central Regional Wastewater Treatment Facility ("Facility")

The Town participates in an interlocal agreement with Palm Beach County and the Cities of West Palm Beach, Riviera Beach and Lake Worth to provide wastewater treatment. The facility is governed by a Board of Directors comprised of one member from each participating entity. The Board of Directors has the authority to accept and disburse funds, approve an annual budget, transact business, enter into contracts and decide all other

matters related to the Facility. The Town reimburses the Facility based upon usage and also provides funds for renewal and replacement costs. The Town does not exercise significant oversight responsibility nor can the Town significantly influence the Facility's operations and, therefore, the Facility has not been included as part of the reporting entity.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized in the period in which they become susceptible to accrual, that is when they become measurable and available to pay liabilities of the current period.

Property taxes, utility and franchise taxes, intergovernmental revenues and charges for services are susceptible to accrual when collected in the current year or within sixty days subsequent to September 30th, provided that amounts received pertained to billings through the fiscal year just ended. Further, property taxes are recognized as revenue in the fiscal year for which they are levied. Investment earnings are recorded as earned since they are measurable and available. Permits, fines, forfeitures and contributions are not susceptible to accrual because, generally, they are not measurable until received in cash. Revenues collected in advance of the year to which they apply are recorded as deferred revenues.

Expenditures under the modified accrual basis of accounting are generally recognized when the related fund liability is incurred and expected to be liquidated with available resources. Exceptions to this general rule include principal and interest on general long-term debt which are recognized when due.

All Proprietary Fund types and the Pension and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Revenue is recognized when earned, and expenses are recognized when they are incurred.

The Agency Funds are custodial in nature and do not involve measurement of results of operations. They are accounted for under the modified accrual basis of accounting. Assets and liabilities are recognized on the modified accrual basis.

Budget Basis

The budgets of general government type funds are prepared on a modified accrual basis. Briefly, this means that obligations of the Town are budgeted as expenses, but revenues are recognized only when they are actually received. Unencumbered appropriations lapse at fiscal year end.

The enterprise funds, on the other hand, are budgeted on a full accrual basis. Not only are expenditures recognized when a commitment is made but revenues are also recognized when they are obligated to the town.

The Comprehensive Annual Financial Report (CAFR) shows the status of the Town's finances on the basis of "generally accepted accounting principles" (GAAP) and fund expenditures/revenues on both a GAAP basis and budget basis for comparison purposes.

Budgets and Budgetary Requirements

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- Under the Laws of the State of Florida and the Town Code, prior to July 31, the Town Manager submits to the Mayor and Town Council a proposed Annual Budget and Financial Plan for the fiscal year, commencing the following October 1st. The Annual Budget and Financial Plan is prepared by fund, function and activity and includes proposed expenditures and the means of financing them.
- Two Public hearings are conducted to obtain taxpayer comments.
- Prior to October 1st, the budget is legally enacted by the Town Council through passage of a resolution.
- Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the General Fund and Capital Projects Funds. On a Non-GAAP budgetary basis, encumbrances are recorded as expenditures of the current year. On a GAAP basis, encumbrances at year-end are reported as reservations of fund balance for subsequent-year expenditures.
- Budgets are adopted each fiscal year for the General, Debt Service, Capital Projects, Enterprise and Internal Service Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles except that budgetary comparisons for the General Fund and Capital Projects include encumbrances as expenditures.
- All annual unencumbered appropriations lapse at fiscal year end.
- Changes or amendments to the budgeted amounts at the fund level must be approved by the Town Council; however, changes within a function or activity may be approved at the administrative level.

Truth in Millage (Trim)

The budget and property tax rate adoption process is governed by the State Statute known as TRIM (truth in millage). In Florida, properties are assessed by the County Property Appraiser and property taxes are collected by the County Tax Collector. Property owners

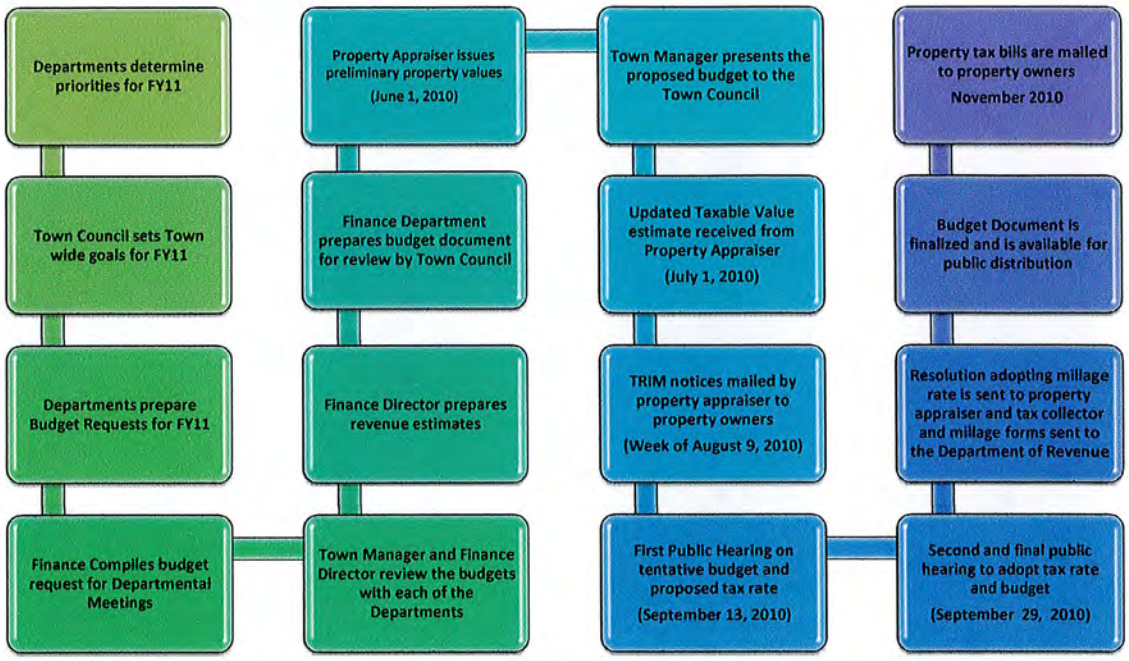
are eligible to receive a homestead exemption of $50,000 on their principal place of residence. All property is assessed at 85% of market value.

By State Law, the Town is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser's mailing to each property owner a TRIM notice. In addition to notification of this first public hearing the TRIM notice contains the following information:

- The new assessed value and the assessed value for the prior year and any exemptions on the property;
- The prior year property taxes;
- The tax bill if the rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old assessed values); and
- The property tax bill if the proposed budget is adopted.

The second public hearing is advertised by means of a newspaper advertisement which must be published not more than 5 days but not less than 2 days prior to the second public hearing. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

Flow Chart of Budget Process



Proposed Budget Calendar

January

1 *Town Hall closed - New Year's Day*

12 &13 *Regular monthly Town Council meeting*

18 *Town Hall Closed - Martin Luther King, Jr. Day*

February

9 & 10 *Regular monthly Town Council meeting*

15 *Town Hall closed - President's Day*

March

9 & 10 *Regular monthly Town Council meeting*

12 *Finance to distribute FY10 Proposed Budget instructions and Capital improvement project requests to all departments*

25 *Submit initial CIP request forms to the Public Works Director & Finance*

26 *Capital Improvement Project requests reviewed by the Public Works Director with individual departments*

April

6 *Special Town Council meeting re: Long Term Financial Plan, Recreation Enterprise Fund Business Plan, and Pensions*

13&14 *Regular monthly Town Council meeting*

19 *Public Works Director forwards prioritized CIP requests to Finance Director*

19 *Departmental proposed budget requests due in Finance Department, Full Time Equivalent, Departmental Non-Ad Valorem Revenue estimates*

22 *First review of Information Systems and Recreation Enterprise Fund budgets*

23 *First review of Fire Rescue budget*

January 2010

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2010

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2010

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2010

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Final Budget Calendar

May

11 & 12 Regular monthly Town Council Meeting

14 First review of Police budget

20 First review of Planning/Zoning/Building, and Risk budgets Human Resources (including Health & OPEB)

21 First review of Public Works and Capital budgets

27 First review of Town Manager, Finance,& Town Clerk,

28 Budget Document pages sent to departments for updating

31 Town Hall closed - Memorial Day

June

1 Property Appraiser issues preliminary property values

21 Special Town Council Meeting To Consider Staff's Proposed FY11 Budget

22 Regular Monthly Town Council Meeting

July

1 Notice from Property Appraiser of rolled back rate F.S.200.065(1) and Preliminary Certification of Taxable Value for 2009

5 Town Hall closed - Independence Day

13 & 14 Regular monthly Town Council meeting

August

Week of 9 Notice of Proposed Property Taxes is mailed from Palm Beach Property Appraiser to property owners

10&11 Regular monthly Town Council meeting

May 2010

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	**11**	**12**	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	**31**					

June 2010

S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	**21**	22	23	24	25	26
27	28	29	30			

July 2010

S	M	T	W	T	F	S
				1	2	3
4	**5**	6	7	8	9	10
11	12	**13**	**14**	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August 2010

S	M	T	W	T	F	S
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8	9	**10**	**11**	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Final Budget Calendar

September

6 *Labor Day - Town Hall closed*

13 5:01pm Town Council first public hearing to approve tentative budget and proposed tax rate for FY11

14&15 Regular monthly Town Council meeting

29 5:01pm Town Council second public hearing to adopt FY11 budget and tax rate

October

1 *Resolution adopting final millage rate is forwarded to Property Appraiser and the Tax Collector*

1 *Complete Certificate of Compliance with Provisions of F.S. Chapter 200 to the Property Tax Administration Program, Department of Revenue*

12 & 13 Regular monthly Town Council meeting

November

9&10 Regular monthly Town Council meeting
Present Long Term Financial Plan and Recreation Enterprise Fund Business Plan

11 *Veteran's Day - Town Hall closed*

25 & 26 *Thanksgiving Holidays - Town Hall closed*

December

14 & 15 Regular monthly Town Council meeting

23 & 24 *Town Hall closed - Christmas holiday*

30 & 31 *New Year's Eve - Town Hall closed*

September 2010

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October 2010

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

November 2010

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December 2010

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Description of Funds and Fund Types

For accounting purposes a state or local government is not treated as a single, integral entity. Rather, a government is viewed instead as a collection of smaller, separate entities known as "funds". The Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards (Codification)*, Section 1300, defines a fund as:

> A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All of the funds used by a government must be classified into one of seven "fund types." Four of these fund types are used to account for a state or local government's "governmental-type" activities and are known as "governmental funds". Two of these fund types are used to account for a government's "business-type" activities and are known as "proprietary funds". Finally, the seventh fund type is reserved for a government's "fiduciary activities".

Governmental Funds

Four fund types are used to account for governmental-type activities. These are the general fund, special revenue funds, debt service funds, and capital projects funds.

General Fund

The General Fund is used to account for most of the day-to-day operations of the Town, which are financed from property taxes, fees, licenses, permits, fines and forfeitures, intergovernmental and other general revenue. There can only be one general fund. Activities financed by the General Fund include the following:

General Government
Includes expenditures for Compensated Absences, Longevity, Annual Report and other Town-wide items.

Legislative
Includes expenditures for the Mayor and Town Council.

Town Manager
The budget of the Town Manager includes expenditures for administrative expenses relating to the Town Manager's Office, Advice and Litigation expenses for the Town Attorney and outside counsel and Information Systems.

Human Resources
The Human Resources Department is responsible for the recruitment, screening, and selection of employees to serve the Town. The Department is also responsible for employee benefits administration and compensation analysis. The Town's Occupational Health Clinic is operated under this Department. The Human Resources Director is also the Plan Administrator for the Town's General Employee Retirement System.

Finance
The Finance Department is responsible for the administration, development and monitoring of the operating and capital budgets, preparation of the comprehensive financial reports, investments, debt management, cash management, and the maintenance of accurate financial reporting systems to meet all of the Town needs. The Department also is responsible for the operation and management of the purchasing, payroll and accounts payable functions.
During FY2005, the Town Clerk's Office became a division of the Finance Department. The Town Clerk's Office is responsible for the records of the Town as well as conducting elections held within the Town. The Department also processes permits for charitable solicitations, special events, commercial motion picture-making, going-out-of-business sales, and door-to-door solicitations.

Planning, Zoning and Building
The Planning, Zoning and Building Department is responsible for zoning changes and the issuance of permits for building, mechanical, plumbing, electrical, gas, energy, and coastal construction. The Department also assists residents, businesses, and the construction industry in code compliance. The Department strives to preserve the aesthetic, historical, and economic values of Palm Beach.

Fire-Rescue
The Fire-Rescue Department provides fire suppression, fire prevention education, rescue and emergency medical care to the citizens and visitors to the Town. The Department conducts education programs on injury, heart attack and stroke prevention.

Police
The Police Department is responsible for the prevention of crime, preservation of peace, enforcement of laws and ordinances. This is accomplished through the patrol services, organized crime, vice and narcotics (OCVAN), crime scene/evidence, parking control enforcement, communications and beach rescue units.

Public Works
The Public Works Department is responsible for the repair, maintenance, and cleaning of streets within the Town, the maintenance of storm sewers and sanitary sewers, the collection and disposal of residential and commercial garbage and yard trash, beach cleaning, the maintenance of the Town parks and buildings, coastal management, and providing the general engineering services for the Town.

Other
Under this classification are expenditures relating to the Four Arts Library, disaster response expenditures and contingent appropriations.

Transfers to other Funds
This classification includes transfers to the capital and debt service funds.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses. The Town has the following special revenue funds for which an annual budget is not adopted:

- (101) State Forfeiture Fund - Accounts for State confiscated property through the Police Department per Florida State Statutes Section 932.
- (102) Federal Forfeiture Fund - Accounts for federally confiscated property through the Police Department. An annual report is submitted to the United States Department of Justice by November 30th of each year.
- (103) Donations Fund - The Town of Palm Beach receives substantial donations each year from its residents. Most donations are earmarked for specific departments and/or purposes.

Debt Service Funds

The Debt Service Funds are used to account for the payment of interest and principal on general and special obligation debts other than those payable from special assessments and debt issued for and serviced by a governmental enterprise. The sources of revenues in these funds are property tax levies and a transfer of non ad valorem revenue from the General Fund.

- (201)Revenue Bond Series 2003 - This fund accounted for debt repayment on $24,515,000 in Revenue Bonds for the refunding of the 2000 Revenue Bonds, construction of a new Central Fire-Rescue Station and Town Hall Renovations. The balance in this fund will be transferred to the (205) 2010A Fund during FY2011.
- (204)Revenue Bond Series 2008 - This fund accounted for debt repayment on $10,000,000 in Revenue Bonds for Town Hall Renovations. The balance in this fund will be transferred to the (205) 2010A Fund during FY2011.
- (205)Revenue Bond Series 2010A – This fund accounts for the accelerated storm water and sanitary sewer construction programs.
- (206)Revenue Bond Series 2010b – This fund accounts for the Worth Avenue Special Assessment District Construction Project.

Capital Projects Funds

The Capital Projects Funds account for all resources used for the acquisition and/or construction of capital infrastructure by the Town except those financed by Enterprise and Internal Service Funds. The sources of revenue in these funds are revenue bonds, transfers from other funds and grants.

- (307) Capital Improvement Fund - This fund accounts for various construction projects undertaken by the Town. Any unexpended amounts at fiscal year end, are rolled over to the new fiscal year. A five year Capital plan is presented during the budget process, of which only the first year is adopted by the Town Council. This fund is financed on a pay-as-you go basis from the General Fund.
- (309) Comprehensive Coastal Management Plan (CCMP) Construction Fund - This fund was created during Fiscal Year 2000 to account for the Beach Restoration Project construction costs financed with proceeds from the 2000 Revenue Bond.
- (310) Town Facilities Project Fund - This fund was created during Fiscal Year 2003 to account for the construction costs of the new Central Fire-Rescue station and the renovation of Town Hall.
- (311) Worth Avenue Assessment Area Improvement Fund - This fund was created during Fiscal Year 2010 to account for pre-construction and ongoing maintenance costs for Worth Avenue Improvements.
- (312) Accelerated Capital Program Fund – This fund was established as a result of the 2010A Bond Issue to fund Sanitary Sewer and Storm Water projects for the Town.
- (313) Worth Avenue Special Assessment District Fund – This fund was established as a result of the 2010B Bond Issue to fund the Worth Avenue Renovation Project.

Proprietary Funds

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are the enterprise funds and the internal service funds.

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises; where the intent of the government's board is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's board has decided that periodic determination of net income is appropriate for accountability purposes.

- (403) Recreation Enterprise Fund - This fund was created in FY2004 and comprises of all recreation activities in the Town. These include: Golf, Tennis, Recreation activities and Marina services. The fund also includes capital projects and the equipment replacement program for the enterprise fund.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to other department or agencies on a cost reimbursement basis. Accounting for Internal Service Funds as a proprietary fund type is designed to accumulate the total cost (including depreciation) of providing a particular service. Costs for services are reimbursed by the departments or agencies to which the services are provided.

- (501) Risk Management Self Insurance Fund - This fund was established to account for the Town's Property, Liability and Worker's Compensation Insurance costs. Monthly funding transfers are made from the General Fund to the Risk Fund.

- (502) Health Insurance Self Insurance Fund - This fund was established to account for the Town's health insurance costs which include medical, dental, life, long-term disability accidental death/dismemberment and supplemental life insurance. Actuarily determined monthly funding transfers are made from the General Fund to the Health Fund.

- (320) Equipment Replacement Fund - This reserve was established in 2001 to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful lives. The reserve will significantly reduce the budgetary fluctuation due to purchases of equipment and establish the fixed asset inventory and depreciation schedule required by GASB 34.

Fiduciary Funds

These funds are used when a government holds or manages financial resources in an agent or fiduciary capacity. This single type is subdivided into four "sub-fund types" to account for various types of fiduciary obligations. These are pension trust funds, nonexpendable trust fund, expendable trust fund, and agency funds.

Pension Trust Funds

Pension trust funds are used when governments manage pension plans. The sources of revenues in these funds are transfers from other funds, interest earnings and employee contributions.

- (600) Employees Retirement Fund - This fund accounts for the Town's defined benefit retirement program for General and Lifeguard employees.

- (606) Police Officers Retirement Fund - This fund accounts for the Town's defined benefit retirement program for Police employees. This fund was established in October 2004 and was previously contained within the (601) Public Safety Retirement Fund.

- (607) Firefighters Retirement Fund - This fund accounts for the Town's defined benefit retirement program for Fire-Rescue employees. This fund was established in October 2004 and was previously contained within the (601) Public Safety Retirement Fund.

- (610) Other Post Employment Benefits (OPEB) Trust Fund - This fund was established by Ordinance 9-06 to fund the portion of health care benefits paid by the Town for retirees.

Non-Expendable and Expendable Trust Funds

These consist of resources received from non-Town sources and held by the Town as trustee to be expended or invested in accordance with the conditions of the trust. In a non-expendable trust, the government typically is only permitted to spend the investment earnings and not the assets. The Town does not have non-expendable and expendable trust funds at the present time.

Agency Funds

Trust funds typically involve some degree of financial management. Agency funds are used when the government plays a more limited role by just collecting funds on behalf of a third party.

(603) Kreusler Park Fund - This fund accounts for parking revenues and operating expenses associated with this Palm Beach County owned park that is operated by the Town.

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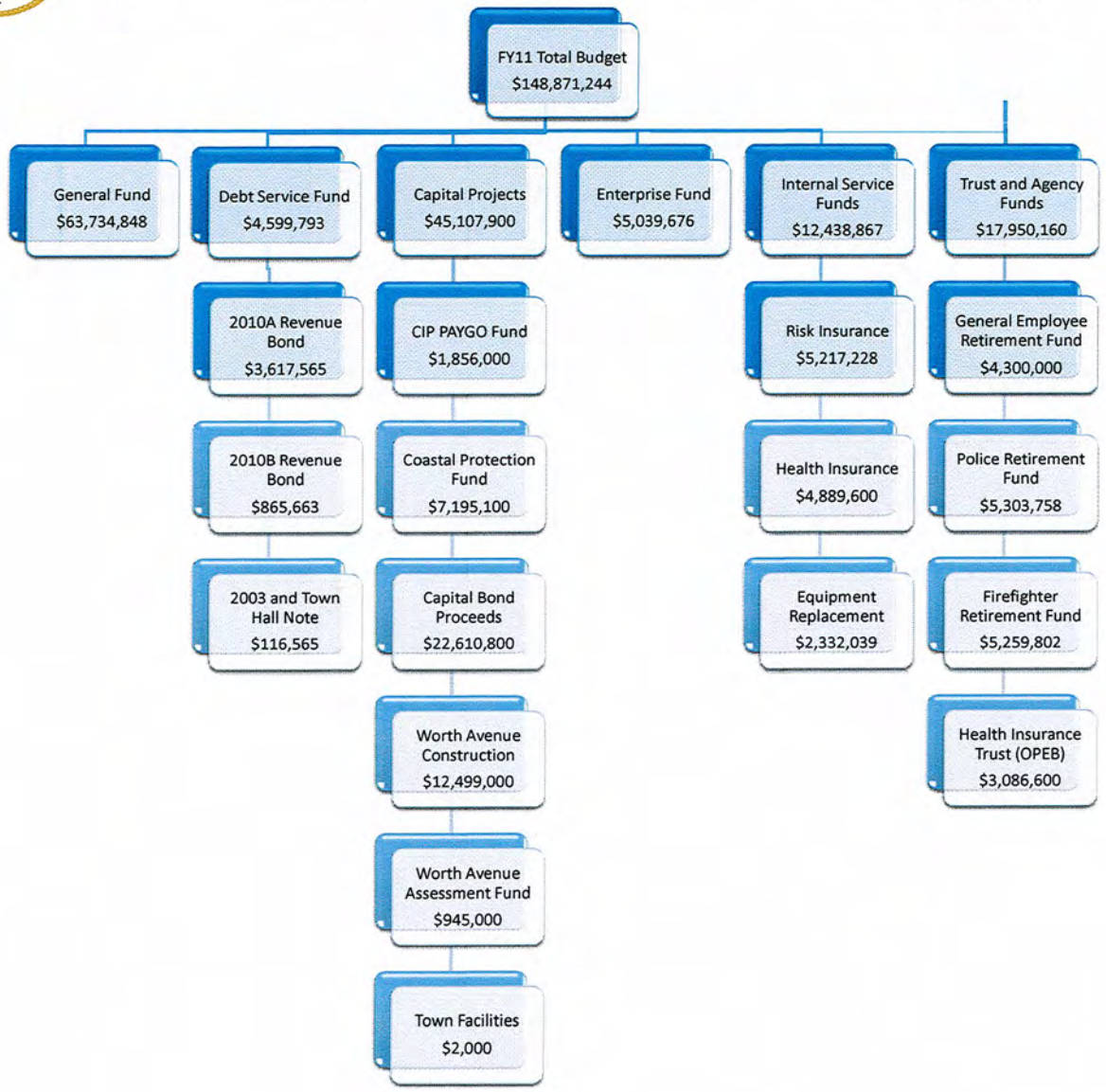
Fund Budget Overview



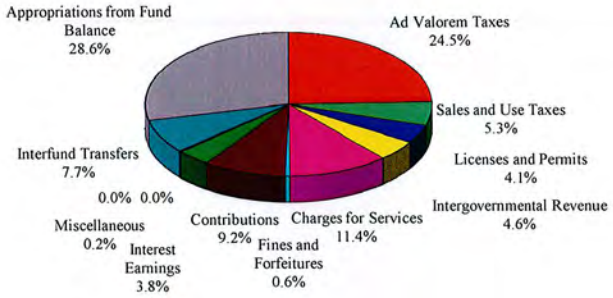
FY 11 Budget Summary by Fund Type, Revenues and Expenditures

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
Revenues							
Ad Valorem Taxes	$36,245,500	$0	$0	$0	$0	$0	$36,245,500
Sales and Use Taxes	7,829,000	0	0	0	0	0	7,829,000
Licenses and Permits	6,104,300	0	0	0	0	0	6,104,300
Intergovernmental	1,129,000	0	4,827,100	0	0	845,000	6,801,100
Charges for Services	3,351,803	0	0	5,017,276	8,464,565	0	16,833,644
Fines and Forfeitures	841,000	0	0	0	0	0	841,000
Contributions	0	0	0	0	0	13,580,544	13,580,544
Interest Earnings	1,366,000	1,500	551,000	22,000	194,302	3,495,000	5,629,802
Miscellaneous	287,500	0	0	400	30,000	1,000	318,900
Special Assessments	0	0	944,000	0	0	0	944,000
Bond Proceeds	0	0	0	0	0	0	0
Interfund Transfers	2,039,000	4,481,728	4,850,000	0	0	0	11,370,728
Subtotal	59,193,103	4,483,228	11,172,100	5,039,676	8,688,867	17,921,544	106,498,518
Appropriations from Fund Balance	4,541,745	116,565	33,935,800	0	3,750,000	28,616	42,372,726
Total Revenues	$63,734,848	$4,599,793	$45,107,900	$5,039,676	$12,438,867	$17,950,160	$148,871,244
Expenditures							
Salaries and Wages	$24,845,261	$0	$0	$1,369,804	$121,042	$38,400	$26,374,507
Employee Benefits	17,026,751	0	0	645,344	60,555	1,794,000	19,526,650
Contractual	7,666,045	0	75,000	1,171,950	6,418,444	13,351,200	28,682,639
Commodities	1,569,658	0	0	189,100	7,500	600	1,766,858
Capital Outlay	235,000	0	41,309,800	51,000	0	0	41,595,800
Depreciation	2,204,039	0	0	492,500	0	0	2,696,539
Debt Service	0	4,359,663	0	125,500	0	0	4,485,163
Interfund Transfers	7,090,000	116,565	3,525,163	550,000	0	0	11,281,728
Other	3,098,094	11,500	186,000	176,700	3,500,000	0	6,972,294
Subtotal	63,734,848	4,487,728	45,095,963	4,771,898	10,107,541	15,184,200	143,382,178
Transfer to Fund Balance/Retained Earnings	0	112,065	11,937	267,778	2,331,326	2,765,960	5,489,066
Total Expenditures	$63,734,848	$4,599,793	$45,107,900	$5,039,676	$12,438,867	$17,950,160	$148,871,244

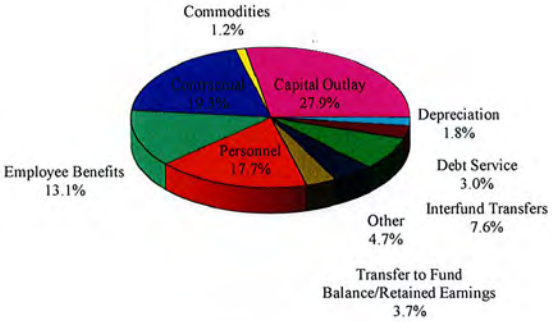
Financial Ratios

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	56.87%	0.00%	0.00%	0.00%	0.00%	0.00%	24.35%
Ad Valorem Taxes per capita (9,650 population)	$3,756	$0	$0	$0	$0	$0	$3,756
Total expenditures per capita (9,650 population)	$6,605	$477	$4,674	$522	$1,289	$1,860	$15,427
Personnel as a percentage of the total budget	38.98%	0.00%	0.00%	27.18%	0.97%	0.21%	17.72%
Capital expenditures as percentage of total fund budget	0.37%	0.00%	91.58%	1.01%	0.00%	0.00%	27.94%
Capital expenditures per capita (9,650 population)	$24	$0	$4,281	$5	$0	$0	$4,310

FY11 Budget by Revenue Type
All Funds



FY11 Budget by Expenditure Classification
All Funds



Summary of Major Revenues by Fund Type
FY11 Budget

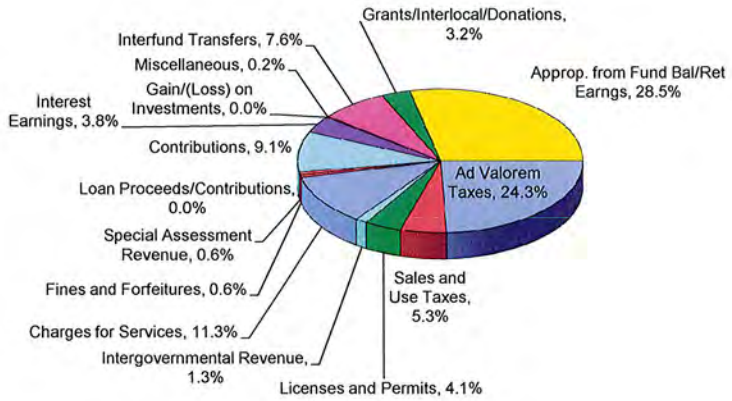
Description	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	FY11 Budget to FY10 Budget % Variance	FY2011 % of Total
General Fund							
Ad Valorem Taxes	$41,457,250	$42,887,216	$41,326,000	$41,508,570	$36,245,500	-12.29%	56.87%
Sales and Use Taxes	8,023,371	8,112,983	7,978,000	8,087,348	7,829,000	-1.87%	12.28%
Licenses and Permits	7,093,934	4,865,780	4,954,600	4,102,878	6,104,300	23.20%	9.58%
Intergovernmental Revenue	1,116,149	1,193,810	1,156,700	1,040,477	1,129,000	-2.39%	1.77%
Charges for Services	2,808,296	3,277,979	2,987,900	3,215,918	3,351,803	12.18%	5.26%
Fines and Forfeitures	1,184,318	925,373	1,149,200	594,473	841,000	-26.82%	1.32%
Contributions	10,000	0	10,000	0	0	100.00%	0.00%
Interest Earnings	1,334,144	1,923,217	1,540,000	1,168,997	1,366,000	-11.30%	2.14%
Miscellaneous	284,302	274,359	222,100	1,338,847	287,500	29.45%	0.45%
Interfund Transfers	550,000	550,000	550,000	550,000	2,039,000	270.73%	3.20%
Subtotal	63,861,764	64,010,717	61,874,500	61,607,508	59,193,103	-4.33%	92.87%
Appropriations from Fund Balance	0	1,869,891	4,978,800	3,633,348	4,541,745	-8.78%	7.13%
Total General Fund	$63,861,764	$65,880,608	$66,853,300	$65,240,856	$63,734,848	-4.66%	100.00%
Debt Service Funds							
Interest Earnings	0	0	0	1,140	1,500	100.00%	0.03%
Interfund Transfers	0	0	0	0	4,481,728	100.00%	97.43%
Subtotal	0	0	0	1,140	4,483,228	100.00%	97.47%
Appropriations from Fund Balance	4,362,663	4,525,150	4,644,400	5,351,525	116,565	-97.49%	2.53%
Total Debt Service Funds	$4,362,663	$4,525,150	$4,644,400	$5,352,665	$4,599,793	-0.96%	100.00%
Capital Projects Funds							
Interest Earnings	579,932	454,303	535,000	642,463	551,000	2.99%	1.22%
Grants/Interlocal/Donations	1,519,585	52,691	850,000	1,203,650	4,827,100	467.89%	10.70%
Special Assessment Revenue	0	0	700,000	564,419	944,000	100.00%	2.09%
Loan Proceeds/Contributions	9,441,717	395,004	13,700,000	71,973,993	0	-100.00%	0.00%
Miscellaneaous	0	15,337	0	6,054	0	0.00%	0.00%
Interfund Transfers	2,126,000	5,717,000	5,773,139	6,820,039	4,850,000	-15.99%	10.75%
Subtotal	13,667,234	6,634,335	21,558,139	81,210,618	11,172,100	-48.18%	24.77%
Appropriations from Fund Balance	0	4,512,436	10,288,818	0	33,935,800	229.83%	75.23%
Total Capital Projects Funds	$13,667,234	$11,146,771	$31,846,957	$81,210,618	$45,107,900	41.64%	100.00%
Enterprise Funds							
Charges for Services	$4,513,303	$4,158,832	$5,064,800	$4,351,713	$5,017,276	-0.94%	99.56%
Interest Earnings	167,817	67,710	70,000	26,141	22,000	-68.57%	0.44%
Grants/Interlocal/Donations	1,884,649	1,768,833	0	3,500	0	0.00%	0.00%
Interfund Transfers	0	0	0	0	0	0.00%	0.00%
Miscellaneous	3,093	1,007	1,400	1,420	400	-71.43%	0.01%
Subtotal	6,568,862	5,996,382	5,136,200	4,382,774	5,039,676	-1.88%	100.00%
Appropriations from Retained Erng	0	2,417,616	0	156,230	0	0.00%	0.00%
Total Enterprise Funds	$6,568,862	$8,413,998	$5,136,200	$4,539,004	$5,039,676	-1.88%	100.00%
Internal Service Funds							
Interest Earnings	$401,203	$337,576	$464,000	$299,284	$194,302	-58.12%	1.56%
Charges for Services	8,482,313	8,788,462	8,349,063	8,892,543	8,494,565	1.74%	68.29%
Subtotal	8,883,516	9,126,038	8,813,063	9,191,827	8,688,867	-1.41%	69.85%
Appropriations from Retained Erng	0	0	3,739,400	0	3,750,000	0.28%	30.15%
Total Internal Service Funds	$8,883,516	$9,126,038	$12,552,463	$9,191,827	$12,438,867	-0.90%	100.00%
Trust & Agency Funds							
Intergovernmental Revenue	$999,586	$746,929	$1,000,000	$1,000,000	$845,000	-15.50%	4.71%
Interest Earnings	315,487	1,296,204	2,946,000	3,143,906	3,495,000	18.64%	19.47%
Gain/Loss on Investments	-32,870,290	-3,793,680	1,400,000	15,803,635	0	-100.00%	0.00%
Charges for Services	1,466,000	1,649,000	1,550,000	1,550,000	0	-100.00%	0.00%
Miscellaneous	505,348	123,205	461,000	5,245	1,000	-99.78%	0.01%
Contributions	10,006,956	9,669,753	10,302,500	10,302,500	13,580,544	31.82%	75.66%
Interfund Transfers	0	0	0	0	0	0.00%	0.00%
Subtotal	-19,576,913	9,691,411	17,659,500	31,805,286	17,921,544	1.48%	99.84%
Appropriations from Fund Balance	32,421,446	4,695,942	6,388,200	0	28,616	-99.55%	0.06%
Total Trust & Agency Funds	$12,844,533	$14,387,353	$24,047,700	$31,805,286	$17,950,160	-25.36%	100.00%

Summary of Major Revenues by Fund Type
FY11 Budget

Description	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	FY11 Budget to FY10 Budget % Variance	FY2011 % of Total
All Funds							
Ad Valorem Taxes	$41,457,250	$42,887,216	$41,326,000	$41,508,570	$36,245,500	-12.29%	24.35%
Sales and Use Taxes	8,023,371	8,112,983	7,978,000	8,087,348	7,829,000	-1.87%	5.26%
Licenses and Permits	7,093,934	4,865,780	4,954,600	4,102,878	6,104,300	23.20%	4.10%
Intergovernmental Revenue	2,115,735	1,940,739	2,156,700	2,040,477	1,974,000	-8.47%	1.33%
Charges for Services	17,269,912	17,874,273	17,951,763	18,010,174	16,863,644	-6.06%	11.33%
Fines and Forfeitures	1,184,318	925,373	1,149,200	594,473	841,000	-26.82%	0.56%
Special Assessment Revenue	0	0	700,000	564,419	944,000	34.86%	0.63%
Loan Proceeds/Contributions	9,441,717	395,004	13,700,000	71,973,993	0	-100.00%	0.00%
Contributions	10,016,956	9,669,753	10,312,500	10,302,500	13,580,544	31.69%	9.12%
Interest Earnings	2,798,583	4,079,010	5,555,000	5,281,931	5,629,802	1.35%	3.78%
Gain/(Loss) on Investments	-32,870,290	-3,793,680	1,400,000	15,803,635	0	-100.00%	0.00%
Miscellaneous	792,743	413,908	684,500	1,351,566	288,900	-57.79%	0.19%
Interfund Transfers	2,676,000	6,267,000	6,323,139	7,370,039	11,370,728	79.83%	7.64%
Grants/Interlocal/Donations	3,404,234	1,821,524	850,000	1,207,150	4,827,100	467.89%	3.24%
Approp. from Fund Bal/Ret Earngs	36,784,109	18,021,035	30,039,618	9,141,103	42,372,726	41.06%	28.46%
Total All Funds	$110,188,572	$113,479,918	$145,081,020	$197,340,256	$148,871,244	2.61%	100.00%

This table summarizes by fund type, the major revenue categories indicating category percentages of total fund revenues and percent of change from the prior year.

FY11 Budget by Revenue Type - All Funds



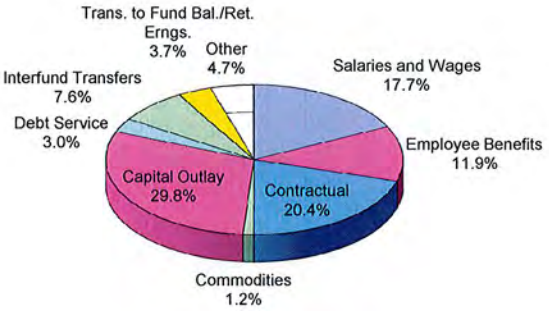
Summary of Expenditure Classifications by Fund Type
FY11 Budget

Description	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	FY11 Budget to FY10 Budget % Variance	FY2011 % of Total
General Fund							
Salaries and Wages	$25,280,657	$27,346,557	$27,171,500	$26,359,063	$24,845,261	-8.56%	38.98%
Employee Benefits	$15,007,919	$15,555,126	$15,915,940	$15,766,991	$17,026,751	6.98%	26.71%
Contractual	10,492,451	10,627,551	7,699,440	8,900,785	7,666,045	-0.43%	12.03%
Commodities	2,074,699	1,748,273	1,613,900	1,625,700	1,569,658	-2.74%	2.46%
Capital Outlay	3,282,121	2,723,701	2,557,700	2,518,060	2,439,039	-4.64%	3.83%
Debt Service	93,403	0	0	0	0	0.00%	0.00%
Interfund Transfers	5,748,000	7,607,000	11,622,420	9,797,857	7,090,000	-39.00%	11.12%
Other	259,350	272,400	272,400	272,400	3,098,094	1037.33%	4.86%
Subtotal	62,238,600	65,880,608	66,853,300	65,240,856	63,734,848	-4.66%	100.00%
Transfer to Fund Balance	1,623,164	0	0	0	0	0.00%	0.00%
Total General Fund	$63,861,764	$65,880,608	$66,853,300	$65,240,856	$63,734,848	-4.66%	100.00%
Debt Service Funds							
Debt Service	$4,330,163	$4,523,650	$4,635,300	$5,351,915	$4,359,663	-5.95%	94.78%
Other	32,500	1,500	8,000	750	11,500	43.75%	0.25%
Interfund Transfers	0	0	0	0	116,565	100.00%	2.53%
Subtotal	4,362,663	4,525,150	4,643,300	5,352,665	4,487,728	-3.35%	97.56%
Transfer to Fund Balance	0	0	1,100	0	112,065	10087.73%	2.44%
Total Debt Service Funds	$4,362,663	$4,525,150	$4,644,400	$5,352,665	$4,599,793	-0.96%	100.00%
Capital Projects Funds							
Capital Outlay	$7,124,420	$9,246,771	$31,836,957	$25,332,951	$41,384,800	29.99%	91.75%
Interfund Transfers	0	1,900,000	0	0	3,525,163	100.00%	7.81%
Other	7,245	0	10,000	0	186,000	0.00%	0.41%
Subtotal	7,131,665	11,146,771	31,846,957	25,332,951	45,095,963	41.60%	99.97%
Transfer to Fund Balance	6,535,569	0	0	55,877,667	11,937	0.00%	0.03%
Total Capital Projects Funds	$13,667,234	$11,146,771	$31,846,957	$81,210,618	$45,107,900	41.64%	100.00%
Enterprise Funds							
Salaries and Wages	$1,385,387	$1,401,152	$1,432,100	$1,378,879	$1,369,804	-4.35%	27.18%
Employee Benefits	$539,565	$561,560	$586,300	$553,093	$645,344	10.07%	12.81%
Contractual	949,403	1,109,617	1,176,400	1,100,812	1,171,950	-0.38%	23.25%
Commodities	150,252	163,515	206,500	184,731	189,100	-8.43%	3.75%
Capital Outlay	280,834	4,628,154	709,600	736,046	543,500	-23.41%	10.78%
Debt Service	0	0	160,700	24,900	125,500	-21.90%	2.49%
Interfund Transfers	580,000	550,000	550,000	550,000	550,000	0.00%	10.91%
Other	0	0	253,300	10,543	176,700	-30.24%	3.51%
Subtotal	3,885,441	8,413,998	5,074,900	4,539,004	4,771,898	-5.97%	94.69%
Transfer to Retained Earnings	2,683,421	0	61,300	0	267,778	336.83%	5.31%
Total Enterprise Funds	$6,568,862	$8,413,998	$5,136,200	$4,539,004	$5,039,676	-1.88%	100.00%
Internal Service Funds							
Salaries and Wages	$155,399	$171,075	$152,600	$122,323	$121,042	-20.68%	0.97%
Employee Benefits	$85,963	$75,507	$63,400	$61,793	$60,555	-4.49%	0.49%
Contractual	6,065,020	5,934,101	6,344,563	6,132,736	6,418,444	1.16%	51.60%
Commodities	3,852	5,570	8,200	4,296	7,500	-8.54%	0.06%
Capital Outlay	3,180	14,824	0	0	0	0.00%	0.00%
Interfund Transfers	0	0	0	0	0	0.00%	0.00%
Other	0	0	3,500,000	0	3,500,000	0.00%	28.14%
Subtotal	6,313,414	6,201,077	10,068,763	6,321,148	10,107,541	0.39%	81.26%
Transfer to Retained Earnings	2,570,102	2,924,961	2,483,700	2,870,679	2,331,326	100.00%	18.74%
Total Internal Sevice Funds	$8,883,516	$9,126,038	$12,552,463	$9,191,827	$12,438,867	-0.90%	100.00%
Trust & Agency Funds							
Contractual	$12,844,533	$14,387,353	$20,915,700	$6,855,647	$15,184,200	-27.40%	84.59%
Transfer to Fund Balance	0	0	3,132,000	24,949,639	2,765,960	-11.69%	15.41%
Total Trust & Agency Funds	$12,844,533	$14,387,353	$24,047,700	$31,805,286	$17,950,160	-25.36%	100.00%

Summary of Expenditure Classifications by Fund Type
FY11 Budget

Description	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	FY11 Budget to FY10 Budget % Variance	FY2011 % of Total
			Total: All Funds				
Salaries and Wages	$26,821,443	$28,918,784	$28,756,200	$27,860,265	$26,336,107	-8.42%	17.69%
Employee Benefits	$15,633,447	$16,192,193	$16,565,640	$16,381,877	$17,732,650	7.04%	11.91%
Contractual	30,351,407	32,058,622	36,136,103	22,989,980	30,440,639	-15.76%	20.45%
Commodities	2,228,803	1,917,358	1,828,600	1,814,727	1,766,258	-3.41%	1.19%
Capital Outlay	10,690,555	16,613,450	35,104,257	28,587,057	44,367,339	26.39%	29.80%
Debt Service	4,423,566	4,523,650	4,796,000	5,376,815	4,485,163	-6.48%	3.01%
Interfund Transfers	6,328,000	10,057,000	12,172,420	10,347,857	11,281,728	-7.32%	7.58%
Trans. to Fund Bal./Ret. Erngs.	13,412,256	2,924,961	5,678,100	83,697,985	5,489,066	-3.33%	3.69%
Other	299,095	273,900	4,043,700	283,693	6,972,294	72.42%	4.68%
Subtotal All Funds	$110,188,572	$113,479,918	$145,081,020	$197,340,256	$148,871,244	2.61%	100.00%

FY11 Budget by Expenditure Classification
All Funds



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Town of Palm Beach

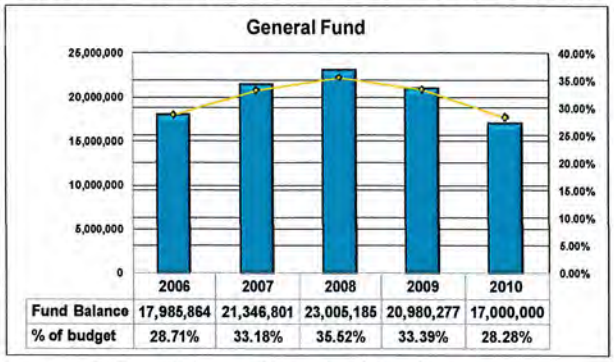
Reserve Analysis

Town of Palm Beach Reserves

The Town Council has adopted eighteen financial policies, fifteen of which address reserves. The reserve policies serve to safeguard the Town's financial resources and ensure fiscal stability. The size of a municipality's fund balance can affect its ability to withstand financial emergencies. Reserves can also be used to accumulate funds for capital purchases or capital projects without having to borrow.

Undesignated Fund Balance - General Fund

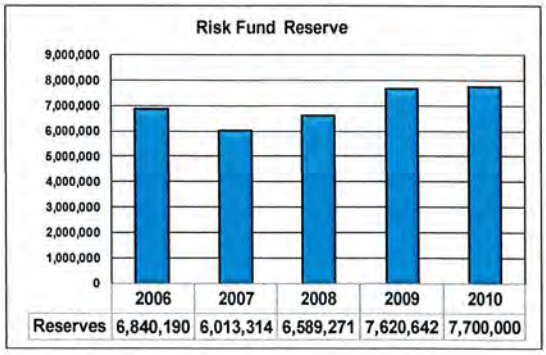
Pursuant to adopted policy, the undesignated fund balance for the General Fund is to be maintained at a minimum level of 25% of current year General Fund budgeted expenditures. This minimum level is to be maintained to protect the Town against economic downturns, temporary revenue shortfalls, unpredicted one-time expenditures, and for tax rate stabilization purposes. Twenty-five percent of the FY11 General Fund operating budget of $60,122,571 is $15,030,643. At the end of FY10, the Undesignated Fund Balance for the General Fund is estimated to be $17,000,000 after the transfers for the FY11 budget. This amount represents 28% of FY11 budgeted operating expenditures or approximately $2,000,000 over the required minimum level of 25%.



The General Fund Undesignated Fund Balance has consistently exceeded the required minimum level of 25%. The chart details the General Fund Undesignated Fund Balance and the percent of budgeted expenditures the balance represents. Transfers that have been reserved from fund balance for the FY11 budget total $4,541,745 and include: the contingency reserve ($929,468), the final funding for the early retirement buyout ($136,000), compensated absence payouts ($578,000), and partial funding for the transfer to the Coastal Protection Fund ($2,898,277).

Reserves - Risk Fund

The total reserve balance for the risk fund is $7,620,642 as of September 30, 2009. A slight increase to the reserve is estimated for FY10. Out of this reserve balance the Town funds the Reserve for Catastrophic Exposures/Emergencies - Risk Fund in the amount of $2,500,000 and the Contingency Reserve for $500,000. The trend for the Risk Fund Reserve is shown in the table.

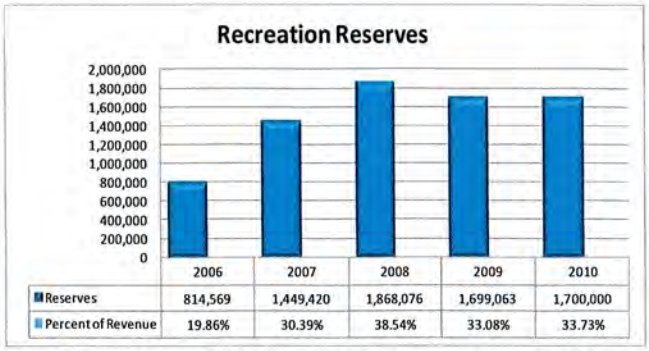


Reserve for Catastrophic Exposures/Emergencies - Risk Fund

The Reserve for Catastrophic Exposures/Emergencies for the Risk Fund is funded at a minimum of $2,500,000. This reserve was established to set aside emergency funds to protect the Town against the potentially disastrous financial impacts of response to and recovery from a man-made or natural emergency situation or large judgments in excess of insurance coverage. This reserve is funded from the Net Assets of the Risk Fund.

Enterprise Fund Reserves

The Enterprise Fund reserve is to be maintained at a minimum level of 25% of budgeted revenues totaling $1,259,920 for FY11. The purpose of the reserve is to provide an adequate level of net assets for unanticipated financial impacts as well as to provide for one-time expenditures to improve the facilities.



The Town's enterprise fund includes the operations of the Town Dock, the Par 3 Golf Course, tennis activities and youth and adult recreation programs.

At the end of FY09, the unrestricted net asset balance for the Recreation Enterprise Fund (REF) is $2,955,244. Of the $2,955,244 in estimated unrestricted net assets, $196,718 has been set aside in the Dock Replacement Reserve. A portion of this reserve ($1,740,844) was used to finance the Town's portion of the Par 3 renovation. These funds have been replenished with the 2010A bond issue and the FY10 year-end balance will reflect the replenished reserves. The Dock Replacement reserve was created to fund the replacement cost of the construction of the Town's docks whenever it is determined they must be replaced. The replacement reserve is to be maintained at 100% of accumulated depreciation plus accumulated interest earned on the reserve.

The Par 3 Golf Course charges an additional $2 per round to fund a maintenance and improvement reserve. This reserve is for maintenance and improvements. At the end of FY08, the balance was $223,752. These funds as well as funds collected in FY09 of $35,402 for a total of $259,156 were used for the Par 3 golf course renovation. In FY10, approximately $51,000 was collected in maintenance and improvement fees and will be set aside in a reserve.

In FY10, a maintenance and improvement fee was implemented for the Tennis program. Revenues generated during the year totaled approximately, $8,500. These funds will be set aside in a reserve for improvements to the tennis centers.

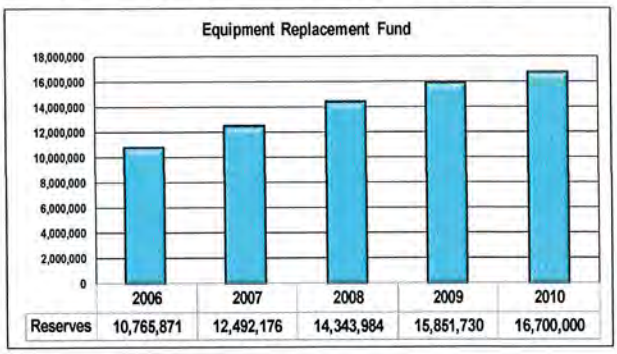
The Recreation Enterprise Fund established an equipment replacement reserve in FY2006. This fund allows for the purchase of capital equipment and is funded with an initial

transfer of the total accumulated depreciation from Recreation Net Assets. The annual funding is calculated using replacement cost depreciation and transferred from the REF to a separate equipment replacement fund. The balance in the REF Equipment Replacement Fund is $351,468 as of September 30, 2009. This balance will increase to $401,000 for FY10.

After reducing the unrestricted net assets for the dock replacement reserve, the equipment replacement reserve, and the reserve for encumbrances the balance is approximately $1,700,000. This amount represents 33% of FY10 operating revenues or $440,000 over the required minimum level of 25%.

Equipment Replacement Fund

The Townwide Equipment Replacement Fund was established with a transfer of $4,386,910 from the General Fund Undesignated Fund balance in the FY2002 budget. The amount represented the accumulated depreciation of the Town's fixed assets through FY2002. This reserve is intended to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful life. This reserve significantly reduces the budgetary fluctuations due to purchases of large pieces of equipment and ensures compliance with the fixed asset inventory and depreciation schedule required by GASB34.



The Town Council approved a change in FY06 from depreciation based on acquisition cost to depreciation based upon replacement value. This will ensure sufficient reserves to replace large capital items with long useful lives such as fire-rescue trucks and public works vehicles.

The balance in the equipment replacement fund for year-end FY09 is $15,851,730. For FY10 the fund is expected to increase to approximately $16,700,000. For FY11, the income including the depreciation transfer will total $2,332,039 and expenditures for capital equipment are budgeted at $994,500.

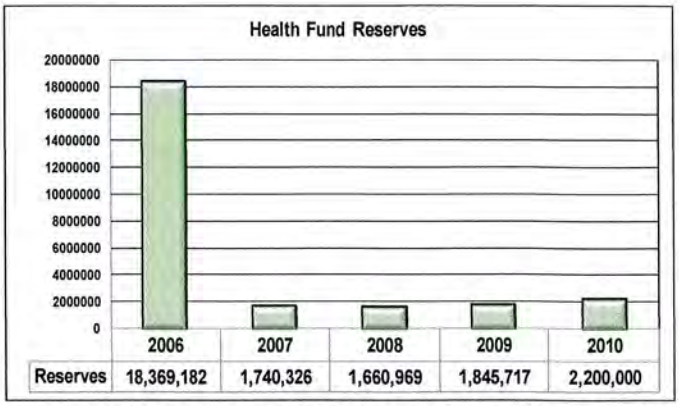
Designation of General Fund Balance for Payment of Liability Related to Compensated Absences Leave Balances

The Town Council approved the establishment of a Reserve for Compensated Absences in the FY05 budget. This reserve reduces the budgetary fluctuations due to the payout of accrued leave time to employees when they leave Town service. This reserve is funded at a rate of 100% of the fiscal year end accrued leave balances. Funds are appropriated annually from this reserve based upon estimates of pay-outs of eligible accrued vacation, sick and compensatory time and the related payroll tax liability. The balance in the reserve as of September 30, 2010 is expected to be $3,643,810. The appropriation for the

pay-out of eligible accrued vacation, sick and compensatory time for FY11 from this reserve is $578,000.

Health Insurance Reserve

The Health Insurance Fund had a significant reserve balance that was accrued in anticipation of the issuance of a policy from the Government Accounting Standards Board (GASB). GASB has issued statements 43 and 54 relating to accounting standards for post employment benefits, which required the establishment of a liability for actuarially determined costs of retiree health benefits. As of October 1, 2006, a trust fund was created using $16,000,000 from the Health Insurance Fund reserves to provide for post employment benefits. The Town is well ahead of other government agencies in the funding of this liability due to the reserves that had been accumulated in this fund. The balance of the reserve in the Health Fund, at the end FY09 is $1,845,717. The reserve is expected to increase in FY10. These reserves guard against any deficiencies in the Town's self insurance health fund.



OPEB (Other Post Employment Benefits) Trust

As mentioned in the above section, an OPEB trust was established to fund the liability for post employment benefits. The OPEB trust funds are overseen by the Town's Investment Advisory Committee. The balance in this trust is $15,898,539 as of September 30, 2009. The reserve is expected to increase in FY10. The actuarially determined transfer from the General Fund for the OPEB liability for FY11 is $1,533,000.

Contingency Reserves

Contingency reserves were established for the General Fund, Capital Fund, Equipment Replacement Fund, Recreation Enterprise Fund, Risk Insurance Fund and Health Insurance Fund to provide for unanticipated unbudgeted expenditures of a nonrecurring nature. The amount of the General Fund Contingency has been funded at 1.5% of the FY11 budget. The Capital Fund Contingency is appropriated at 10% of the capital budget, the Equipment Replacement Fund, Risk and Health Contingency Reserves are appropriated at $500,000. The Recreation Enterprise Fund Contingency is funded at 5% of the operating expenses as is the Recreation Enterprise Capital Fund Contingency.

The table below identifies the contingency balances appropriated in the FY10 budget and the FY11 budget:

Contingency Reserves
FY2010 and FY2011

Fund	FY2010 Budget	FY2011 Budget
General Fund	$967,000	$929,468
Capital Fund	$432,500	$136,000
Equipment Replacement Fund	$500,000	$500,000
Risk Fund	$500,000	$500,000
Health Fund	$500,000	$500,000
Recreation Enterprise Fund	$253,300	$176,700

Undesignated Fund Balance/Retained Earnings Summary

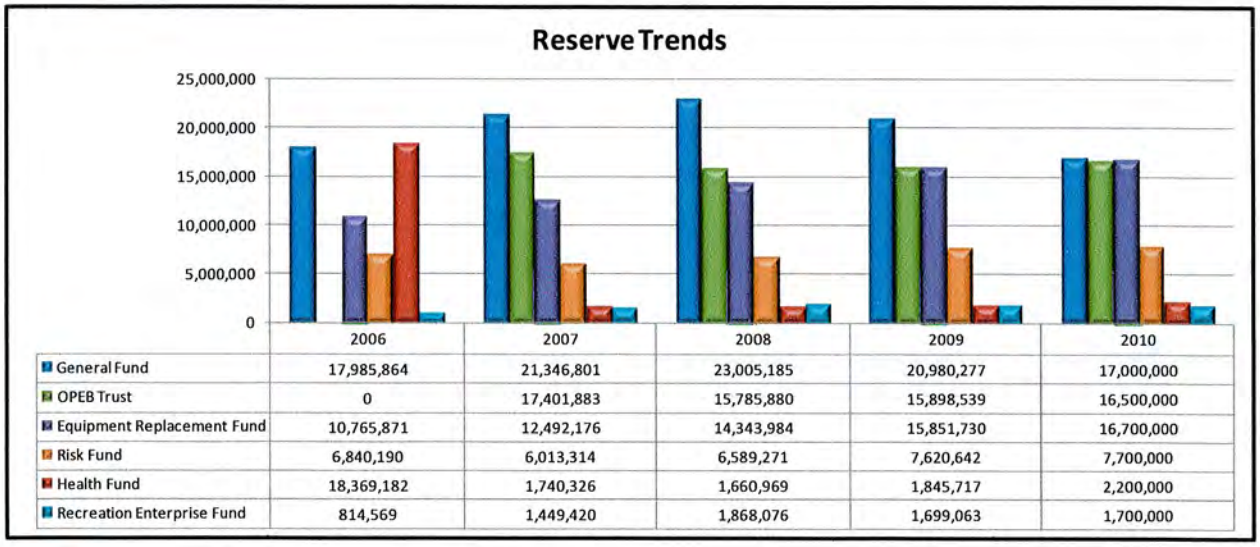
All reserves are at or over the policy established minimum. The financial strength of the Town can be measured by the health of its reserves. The rating agencies look closely at the fund balance levels and the financial policies in place when rating a municipality. Recently the rating agencies reviewed the Town's credit ratings, in preparation for the issuance of the 2010 Bonds. They cited the Town's healthy reserves, solid fiscal policies, and conservative management practices as some of the reasons for our exceptional bond ratings. Moody's Investors Service gave the Town a Aa1 for the 2010 Revenue Bonds and confirmed the Town's Aaa issuer credit rating. Standard and Poor's issued a AA+ credit rating on the 2010 Revenue bonds confirmed the Town's issuer credit rating of AAA. These Revenue Bond ratings and issuer credit ratings are the highest ratings these two services issue and represent the highest quality investment grade debt.

The table and the chart on the following page summarizes the trend of the undesignated fund balance, net asset balances, compensated absence, and replacement reserve balances for FY06 through an estimated FY10.

Reserve Status

Reserve Balances
Fiscal Years 2006 - 2010

Fund	2006	2007	2008	2009	Est. 2010
General Fund	17,985,964	21,346,801	23,005,185	20,980,277	17,000,000
Compensated Absence (GF)	2,972,258	3,242,924	2,962,197	3,333,242	3,065,800
Equipment Replacement Fund	10,765,871	12,492,176	14,343,984	15,851,730	16,700,000
Recreation Ent Fund	814,569	1,449,420	1,868,076	1,699,063	1,700,000
Recreation ERF	249,553	288,267	321,863	351,468	401,000
Dock Replacement	1,534,824	1,620,173	1,772,062	196,718	2,100,000
Par 3 M&I Reserve	120,488	176,067	223,753	0	51,000
Tennis M&I reserve	0	0	0	0	8,500
Health Fund	18,369,182	1,740,326	1,660,969	1,845,717	2,200,000
Risk Fund	6,840,190	6,013,314	6,589,271	7,620,642	7,700,000
Health - OPEB Trust	0	17,401,883	15,785,880	15,898,539	16,500,000
Pension Funds	172,045,119	198,737,626	167,937,995	163,129,393	167,000,000
Total	231,698,018	264,508,977	236,471,235	230,906,789	234,426,300



Town of Palm Beach

Capital Expenditures

Capital Expenditures

Per Town of Palm Beach policy, capital expenditures for tangible property are defined as having a useful life of more than one year and meeting the following threshold values:
1) Infrastructure - $50,000
2) Machinery, Equipment (other than computers), Vehicles and Office Furniture - $2,500
3) Computers - $1,500
A summary of FY11 budgeted capital expenditures can be found on the following page.

Infrastructure

Infrastructure construction valued at $50,000 and greater is budgeted for in the Capital Improvement Fund. Construction Projects for Beach Restoration are budgeted for in the Comprehensive Coastal Management Fund. Construction Projects for Town buildings are budgeted for in the Town Facilities Fund. Minor construction valued at less than $50,000 is budgeted for in the General Fund ($150,000).

Tangible/Intangible Property

Purchases for new tangible/intangible property are budgeted in the General Fund ($85,000) and purchases for replacement tangible/intangible property are budgeted in the Equipment Replacement Fund (ERF)($994,500). The ERF was created on October 1, 2001 and was initially funded with Undesignated General Fund Balance to cover the accumulated depreciation through September 30, 2001 based on the initial purchase price of the property. On September 30, 2006, additional Undesignated General Fund Balance was transferred to the ERF to bring the funding to accumulated depreciation on the replacement value of the property. On an annual basis, depreciation is budgeted within the general fund departmental program budgets ($2,204,039) and transferred to the ERF.

Recreation Enterprise Fund

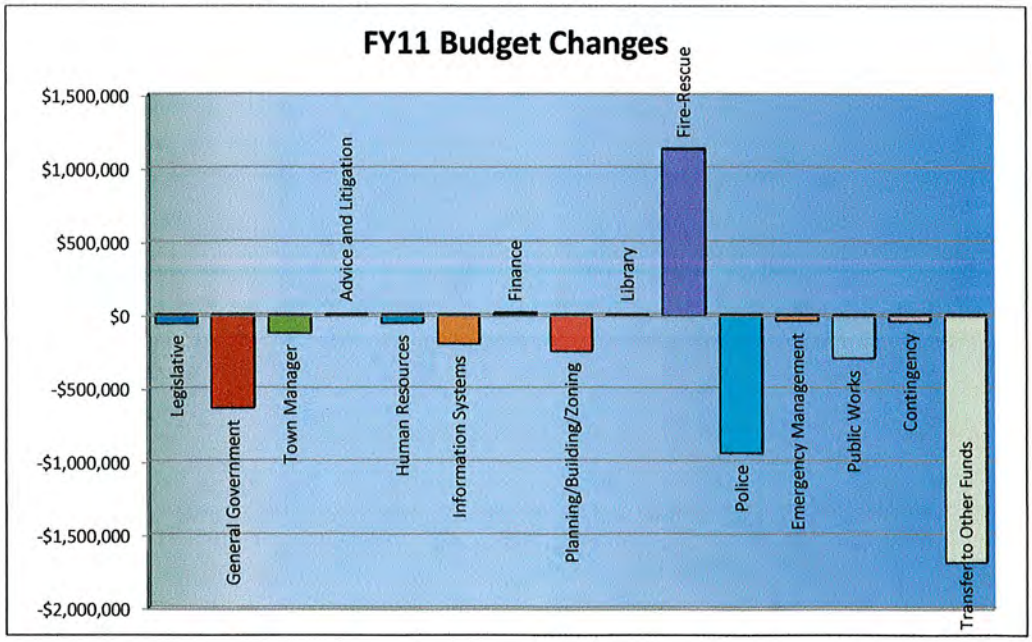
The Recreation Enterprise Fund budgets for depreciation ($492,500) and tangible property ($51,000).

Capital Expenditures

Department	Description of Capital Item	General Fund	Equipment Replacement Fund	Construction in Progress	Recreation Enterprise Fund	Grand Total
Finance	Depreciation	5,400				5,400
Finance Total		5,400				5,400
Fire-Rescue	ATV		9,000			9,000
	Depreciation	848,600				848,600
	Grant Equipment	53,000				53,000
	(5) Sport Utility Vehicles		147,000			147,000
Fire-Rescue Total		901,600	156,000			1,057,600
Human Resources	Depreciation	1,500				1,500
Human Resources Total		1,500				1,500
Plng/Zng/Building	Depreciation	11,200				11,200
	GIS Hardware	2,500				2,500
	Major Computer Equipment (>$1,500)	5,000				5,000
Plng/Zng/Building Total		18,700				18,700
Police	Depreciation	546,900				546,900
	(4) Patrol Vehicles		117,800			117,800
	Patrol Vehicles Equipment		18,600			18,600
	Code Enforcement Vehicle		18,000			18,000
	(2) ATV's		12,600			12,600
	Mechanic's Truck		24,000			24,000
Police Total		546,900	191,000			737,900
Public Works	Depreciation	456,339				456,339
	Sanitary Sewer Improvements			25,000		25,000
	Sanitary Sewer Rehabilitation	80,000				80,000
	Storm Drainage Improvements			25,000		25,000
	Storm Drainage Rehabilitation	70,000				70,000
	Coastal Projects			7,195,100		7,195,100
	Worth Avenue Assessment District			945,000		945,000
	Bulldozer		175,000			175,000
	International 4700		110,000			110,000
	Recycling Truck Body		57,000			57,000
	Video Inspection Camera for Sewer System		20,500			20,500
	Ford 150 Pick-up		18,300			18,300
	Ford Ranger Pick-up		15,000			15,000
	Steam Cleaner		5,000			5,000
	Sanitary Sewer WPB Central Pump Bypass			50,000		50,000
	On Street Master Controller	7,000				7,000
	Milling & Resurfacing			250,000		250,000
	Pinewalk Repairs			135,000		135,000
	Skees Road Paving			75,000		75,000
	2010A Accelerated Construction Projects			22,610,800		22,610,800
	Worth Avenue Bond Fund 2010B			12,499,000		12,499,000
	WPB Water Main Improvements			800,000		800,000
Public Works Total		613,339	400,800	44,609,900		45,624,039
Town Manager	Depreciation	334,100				334,100
	GIS Hardware	2,500				2,500
	Major Computer Equipment (>$1,500)	15,000	246,700			261,700
Town Manager Total		351,600	246,700			598,300
Rec Entrprs Fund	Depreciation				492,500	492,500
	Par 3 Triplex Riding Greensmower				21,000	21,000
	Toro Utility Vehicle/Topdresser				26,600	26,600
	Club Car Carryall				3,400	3,400
Rec Entrprs Fund Total					543,500	543,500
Grand Total		2,439,039	994,500	44,609,900	543,500	48,586,939

Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2010 - 2011

	Adopted Budget FY2010	Budget FY2011	FY10 vs. FY11 $ Difference	FY10 vs. FY11 % Change
Revenues				
Ad Valorem Taxes	$41,326,000	$36,245,500	-$5,080,500	-12.3%
Non Ad Valorem Taxes	7,258,000	7,829,000	$571,000	7.9%
Licenses & Permits	5,607,300	6,104,300	$497,000	8.9%
Intergovernmental	1,156,700	1,129,000	-$27,700	-2.4%
Charges for Services	2,987,900	3,351,803	$363,903	12.2%
Fines and Forfeitures	1,149,200	841,000	-$308,200	-26.8%
Investment Earnings	1,540,000	1,366,000	-$174,000	-11.3%
Miscellaneous Revenues	299,400	287,500	-$11,900	-4.0%
Interfund Transfers	550,000	639,000	$89,000	16.2%
Transfer from CIP	0	1,400,000	$1,400,000	100.0%
Transfer From Fund Balance	4,978,800	4,541,745	-$437,055	-8.8%
Total Revenues	**$66,853,300**	**$63,734,848**	**-$3,118,452**	**-4.7%**
Expenditures				
Department				
Legislative	$118,700	$64,700	-$54,000	-45.5%
General Government	1,372,600	743,800	-$628,800	-45.8%
Town Manager	857,600	739,407	-$118,193	-13.8%
Advice and Litigation	402,500	407,800	$5,300	1.3%
Human Resources	690,800	639,549	-$51,251	-7.4%
Information Systems	1,900,600	1,709,463	-$191,137	-10.1%
Finance	1,871,100	1,885,390	$14,290	0.8%
Planning/Building/Zoning	3,903,600	3,661,090	-$242,510	-6.2%
Library	272,400	272,400	$0	0.0%
Fire-Rescue	12,397,580	13,529,929	$1,132,349	9.1%
Police	15,569,000	14,630,636	-$938,364	-6.0%
Emergency Management	82,400	48,900	-$33,500	-40.7%
Public Works	14,242,000	13,953,090	-$288,910	-2.0%
Contingency	967,000	929,468	-$37,532	-3.9%
Transfer to Other Funds	12,205,420	10,519,226	-$1,686,194	-13.8%
Total Expenditures	**$66,853,300**	**$63,734,848**	**-$3,118,452**	**-4.7%**
Revenues Over/(Under) Expenditures	**$0**	**$0**		



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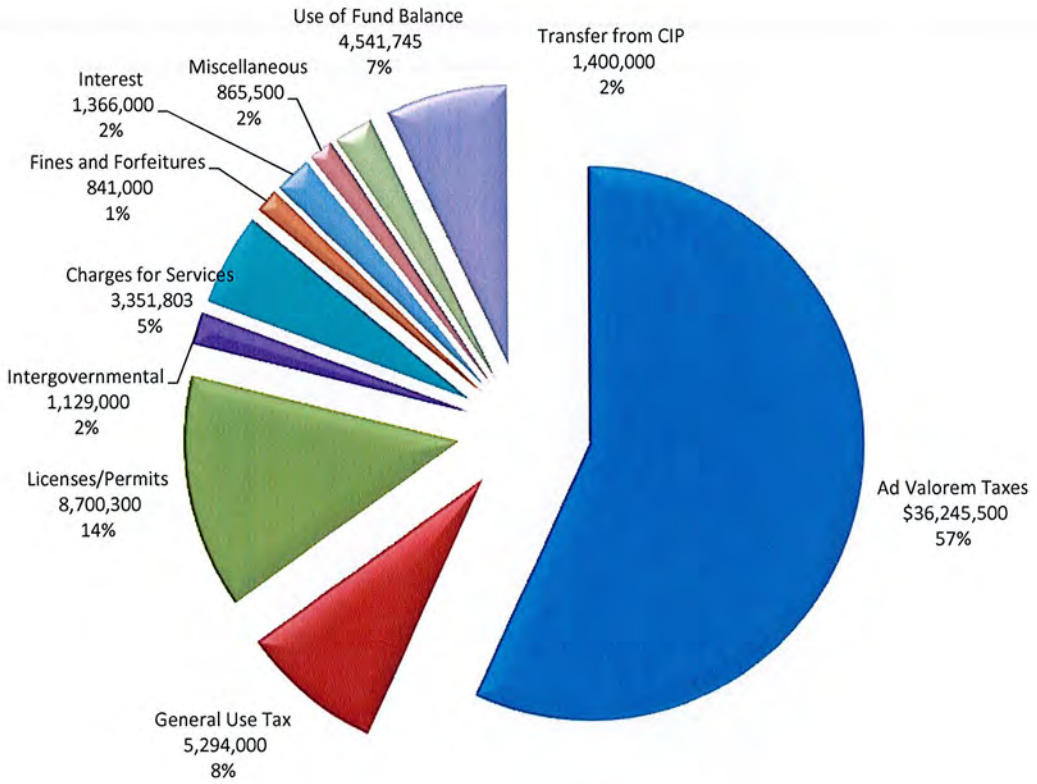
General Fund Revenues



Ad Valorem Taxes	$	36,245,500
General Use Tax		5,294,000
Licenses/Permits		8,700,300
Intergovernmental		1,129,000
Charges for Services		3,351,803
Fines and Forfeitures		841,000
Interest		1,366,000
Miscellaneous		865,500
Transfer from CIP		1,400,000
Use of Fund Balance		4,541,745
	$	63,734,848

General Fund Revenues

Acct #	Title	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	% Variance	% of Total Budget
311.000	**Ad Valorem Taxes**							
311.100	Current Ad Valorem Taxes	41,439,872	42,684,472	41,326,000	42,152,500	36,245,500	-12.29%	56.87%
311.200	Back Taxes	17,377	202,744	-	-	-	0.00%	0.00%
		41,457,249	42,887,216	41,326,000	42,152,500	36,245,500	-12.29%	56.87%
312.000	**Sales, Use and Fuel Taxes**							
312.410	1-6 Cents Local Opt Fuel Tax	229,605	219,656	215,000	249,600	220,000	2.33%	0.35%
312.420	1-5 Cents Local Opt Fuel Tax	108,180	104,421	105,000	117,300	107,000	1.90%	0.17%
		337,785	324,077	320,000	366,900	327,000	2.19%	0.51%
314.000	**Utility Services Taxes**							
314.100	Electricity Utility	2,060,247	2,049,223	2,100,000	2,161,500	2,200,000	4.76%	3.45%
314.200	Simplified Telecom Tax	1,475,646	1,206,636	1,250,000	1,194,100	1,250,000	0.00%	1.96%
314.300	Water Utility	730,479	1,098,824	850,000	1,021,100	1,250,000	47.06%	1.96%
314.400	Gas Utility	222,781	243,777	250,000	323,600	260,000	4.00%	0.41%
314.800	Propane Utility	7,355	9,628	8,000	7,400	7,000	-12.50%	0.01%
		4,496,508	4,608,088	4,458,000	4,707,700	4,967,000	11.42%	7.79%
316.000	**Business Tax Receipts**							
316.000	Business Tax Receipts	717,442	702,244	700,000	700,000	700,000	0.00%	1.10%
316.100	Business Tax Receipt Penalties	24,094	23,995	20,000	20,000	21,000	5.00%	0.03%
		741,536	726,239	720,000	720,000	721,000	0.14%	1.13%
322.000	**Building Permits**							
322.100	Building	5,253,615	3,369,320	3,800,000	2,631,000	3,800,000	0.00%	5.96%
322.150	Radon Gas	64	28	100	100	100	0.00%	0.00%
322.200	Electrical	352,862	314,084	200,000	243,500	225,000	12.50%	0.35%
322.300	Plumbing	232,280	180,038	90,000	153,500	150,000	66.67%	0.24%
322.500	Except/Var. App.	143,962	127,850	120,000	105,600	110,000	-8.33%	0.17%
322.510	Consultants Fees	46,335	24,190	10,000	16,200	20,000	100.00%	0.03%
322.520	Special Plan Review Fee	381,200	293,500	250,000	235,000	275,000	10.00%	0.43%
322.530	Reinspection Fees	3,700	2,450	5,000	3,300	5,000	0.00%	0.01%
322.700	Special Detail - PZB	3,885	3,120	-	2,300	-	0.00%	0.00%
322.750	Abandonments	480	2,948	1,000	-	1,000	0.00%	0.00%
322.800	Architectural Fees	129,810	118,486	110,000	96,000	110,000	0.00%	0.17%
322.850	Landmarks Submittal	19,065	15,245	14,000	17,600	15,000	7.14%	0.02%
322.860	Tax Abatement Program	1,200	-	1,200	-	1,200	0.00%	0.00%
322.900	Mechanical Permits	265,823	224,850	100,000	235,900	175,000	75.00%	0.27%
322.905	Contractor Registration Fee	-	13,356	6,000	9,300	10,000	66.67%	0.02%
322.910	Landscape Permit	-	2,450	10,000	200	10,000	0.00%	0.02%
322.920	Building Permit Search Fee	9,895	8,330	5,000	14,500	15,000	200.00%	0.02%
322.930	Dune Vegetation Fee	700	1,400	5,000	2,100	5,000	0.00%	0.01%
322.940	Permit Revision Fee	-	-	-	-	150,000	100.00%	0.24%
322.950	Flood Plain Management Permit Fee	-	-	-	-	180,000	100.00%	0.28%
		6,844,876	4,701,645	4,727,300	3,766,100	5,257,300	11.21%	8.25%
323.000	**Franchise Fees**							
323.100	Electricity Franchise	2,217,498	2,225,166	2,250,000	2,250,000	2,300,000	2.22%	3.61%
323.400	Gas Franchise	230,046	229,066	230,000	230,000	235,000	2.17%	0.37%
		2,447,544	2,454,232	2,480,000	2,480,000	2,535,000	2.22%	3.98%
329.000	**Other Licenses, Fees and Permits**							
329.100	Right Of Way Permits	170,978	100,285	130,000	95,000	100,000	-23.08%	0.16%
329.200	Gainesville Plan	5,495	4,330	10,000	6,800	8,000	-20.00%	0.01%
329.300	Arlington Plan	9,770	10,005	20,000	14,500	18,000	-10.00%	0.03%
329.500	Newsrack Enclosure Admin Fee	590	530	-	-	-	0.00%	0.00%
329.930	Charitable Solicitations Fee	34,880	44,310	67,000	58,700	56,000	-16.42%	0.09%
329.940	Charitable Solicit. Adv. Fee	26,820	4,200	-	-	-	0.00%	0.00%
329.960	Char Solit Late Filing Fee	525	475	300	300	5,000	1566.67%	0.01%
		249,058	164,135	227,300	175,300	187,000	-17.73%	0.29%
331.000	**Federal Grants**							
331.220	Bullet Proof Vests Grant	5,282	3,401	1,200	1,200	4,000	233.33%	0.01%
331.230	Fdle Justice Assistance Grant	2,527	-	-	-	14,000	100.00%	0.02%
331.240	Fema Grant - Fire-Rescue	54,137	-	-	-	-	0.00%	0.00%
331.260	FDOT Revenue	1,306	-	-	-	-	0.00%	0.00%
331.510	Fema/Fdot Hurricane Reimb	8,492	291,319	-	-	-	0.00%	0.00%
331.903	Cooperative Forestry Grant	68,231						
		139,975	294,720	1,200	1,200	18,000	1400.00%	0.03%

General Fund Revenues

335.000	**State Shared Revenues**							
335.120	State Revenue Sharing	256,460	249,704	250,000	245,700	250,000	0.00%	0.39%
335.150	Alcoholic Beverage Lic	21,028	20,720	18,500	27,400	19,000	2.70%	0.03%
335.180	Local Govt. Sales Tax	675,694	602,980	650,000	616,200	650,000	0.00%	1.02%
335.230	Fire Supplemental Compensation	27,832	30,441	26,000	26,300	30,000	15.38%	0.05%
335.240	911 Equip Reimbursement	90,970	176,165	108,000	108,000	110,000	1.85%	0.17%
335.290	Seized Tag	750	1,717	4,000	600	3,000	-25.00%	0.00%
335.490	Fuel Tax Refund	10,906	9,815	9,000	9,800	9,000	0.00%	0.01%
		1,083,640	1,091,542	1,065,500	1,034,000	1,071,000	0.52%	1.68%
337.000	**Grants From Other Local Units**							
337.200	Ems Grant - Palm Beach County	-	58,870	50,000	50,000	-	-100.00%	0.00%
		-	58,870	50,000	50,000	-	-100.00%	0.00%
338.000	**Shared Revenues-Other Local Units**							
338.200	County Occ. Licenses	24,700	22,924	20,000	20,000	25,000	25.00%	0.04%
338.600	$12.50 Citation Monies	-	17,073	20,000	20,000	15,000	-25.00%	0.02%
		24,700	39,997	40,000	40,000	40,000	0.00%	0.06%
342.000	**Public Safety**							
342.100	Special Assignment Ot - Other	327,275	796,091	490,000	713,500	650,000	32.65%	1.02%
342.120	Police Id Cards	20,144	21,202	20,000	20,000	20,000	0.00%	0.03%
342.130	Burglar Alarm False Alarm Fees	177,650	91,400	75,000	75,000	75,000	0.00%	0.12%
342.140	Burglar Alarm Registration Fee	40,491	50,393	51,000	50,000	50,000	-1.96%	0.08%
342.150	Burglar Alarm - Penalties	17,054	7,043	7,000	7,000	7,000	0.00%	0.01%
342.160	Burglar Alarm - Direct Connect	8,000	1,100	5,000	6,000	6,000	20.00%	0.01%
342.170	Valet Parking Permit	6,650	5,150	6,000	6,000	6,000	0.00%	0.01%
342.200	Tent Permits	8,625	3,311	6,000	6,000	6,000	0.00%	0.01%
342.210	Special Detail-Fire	80,529	47,114	70,000	63,000	55,000	-21.43%	0.09%
342.220	Fire Prev Bonfires	1,800	300	3,000	3,000	3,000	0.00%	0.00%
342.225	Fire Prev Fire Hydrant	1,250	50	1,500	500	500	-66.67%	0.00%
342.230	Fire Prev Hot Work	9,465	16,339	6,500	13,500	12,000	84.62%	0.02%
342.240	Fire Prev Public Assembly	2,680	1,773	1,500	2,000	2,000	33.33%	0.00%
342.250	False Fire Alarms	26,750	10,500	25,000	10,000	10,000	-60.00%	0.02%
342.300	Fire Prev Fireworks	4,000	10,000	10,000	10,000	10,000	0.00%	0.02%
342.500	Bldg. Insp. Fund Fees	39	38	100	-	100	0.00%	0.00%
342.510	Fire Prev Technical Fire Insp	16,670	39,527	40,000	29,000	40,000	0.00%	0.06%
342.520	Fire Prev Annual Ins Fee	55,969	111,548	75,000	128,000	120,000	60.00%	0.19%
342.600	Ems Transport Fees	341,880	326,307	345,000	398,500	345,000	0.00%	0.54%
		1,146,921	1,539,186	1,237,600	1,541,000	1,417,600	14.54%	2.22%
343.000	**Physical Enviornment**							
343.400	Special Solid Waste	9,975	15,458	25,000	15,000	10,000	-60.00%	0.02%
343.410	Solid Waste	769,628	825,367	816,900	816,900	816,900	0.00%	1.28%
343.430	Comp. Garbage Collection Fee	206,119	233,495	267,000	288,500	242,500	-9.18%	0.38%
343.440	SWA Recycling Revenue	-	-	-	50,000	50,000	100.00%	0.08%
343.900	Beach Cleaning Citizen's Assoc	55,350	57,564	58,000	3,000	-	-100.00%	0.00%
343.920	Historic Speciman Tree Fee	-	-	10,000	6,800	4,000	-60.00%	0.01%
		1,041,072	1,131,884	1,176,900	1,180,200	1,123,400	-4.55%	1.76%
344.000	**Transportation**							
344.505	Prkg Meter Royal Palm Way Lot	21,570	15,009	17,000	15,000	17,000	0.00%	0.03%
344.515	Prkg Meter Ocean Front	302,464	326,288	300,000	298,000	450,000	50.00%	0.71%
344.520	Prkg Meter Lake Front	58,158	56,795	60,000	60,000	63,000	5.00%	0.10%
344.525	Prkg Meter Phipps Ocean Front	74,277	90,791	75,000	72,500	122,000	62.67%	0.19%
344.530	Prkg Meter Peruvian	79,511	70,655	75,000	105,000	80,000	6.67%	0.13%
344.535	Prkg Meter Main Post Office	1,537	-	-	-	-	0.00%	0.00%
344.540	Prkg Meter Bradley Place	25,062	18,928	20,000	18,000	15,000	-25.00%	0.02%
344.545	Prkg Meter Phipps Plaza	5,943	-	-	-	-	0.00%	0.00%
344.550	Prkg Meter North County	5,456	-	-	-	-	0.00%	0.00%
344.555	Prkg Meter South County	11,575	-	-	-	-	0.00%	0.00%
344.560	Parking Meter Royal Palm Way	-	-	-	27,900	25,000	100.00%	0.04%
344.599	Other Parking Placard Programs	340	828	500	2,500	2,500	400.00%	0.00%
		585,893	579,294	547,500	598,900	774,500	41.46%	1.22%
349.000	**Other Charges for Services**							
349.310	Bldg/Elec/Plumbing Code Sales	10	138	100	100	100	0.00%	0.00%
349.320	Map/Sales Code	-	-	100	-	100	0.00%	0.00%
349.400	Certification Copy	608	267	100	500	503	403.00%	0.00%
349.420	Misc Copies	3,255	5,158	3,000	3,000	3,000	0.00%	0.00%
349.430	Meeting Tapes Sales	230	510	600	200	600	0.00%	0.00%
349.450	Lien Search Fee	14,841	12,031	12,000	20,000	20,000	66.67%	0.03%
349.480	Microfiche/Scanned Documents	15,260	9,514	10,000	11,100	12,000	20.00%	0.02%
349.500	Data Processing Services	210	-	-	-	-	0.00%	0.00%
		34,414	27,618	25,900	34,900	36,303	40.17%	0.06%
351.000	**Judgments and Fines**							
351.100	Fines - Other Parking	315,570	344,665	325,000	319,300	325,000	0.00%	0.51%
351.110	Fines - Parking Meters	116,603	125,103	85,000	107,400	110,000	29.41%	0.17%
351.120	Row Parking Violation Fines	53,185	28,244	60,000	8,000	15,000	-75.00%	0.02%
351.150	Moving Violations	62,413	40,665	40,000	41,300	40,000	0.00%	0.06%
351.160	Court Order Badger	-	1,582	-	11,800	-	0.00%	0.00%
351.300	Revenue/2nd $ Funding	7,391	5,100	4,200	5,700	6,000	42.86%	0.01%
351.600	Boot Fees	4,300	30,550	35,000	19,500	20,000	-42.86%	0.03%
351.800	Penalty - Other Parking	156,754	164,246	150,000	141,500	150,000	0.00%	0.24%
351.900	Penalty - Parking Meters	64,572	60,600	40,000	58,500	60,000	50.00%	0.09%
		780,788	800,755	739,200	713,000	726,000	-1.79%	1.14%

General Fund Revenues

354.000	**Violations of Local Ordinances**							
354.400	Code Compliance Fines	377,400	337,997	375,000	56,500	100,000	-73.33%	0.16%
354.410	Code Compliance Admin Fee	25,130	14,055	35,000	6,500	15,000	-57.14%	0.02%
		402,530	352,052	410,000	63,000	115,000	-71.95%	0.18%
361.000	**Interest and Other Earnings**							
361.100	Interest - Checking	104,721	30,474	60,000	33,000	40,000	-33.33%	0.06%
361.120	Sboa/Fmivt Interest	576,970	1,726,442	1,300,000	925,000	1,200,000	-7.69%	1.88%
361.125	Sba Interest - Ecr	5,701	5,841	20,000	6,000	6,000	-70.00%	0.01%
361.150	Investment Earnings/Ad Valorem	130,585	95,887	60,000	39,100	60,000	0.00%	0.09%
361.160	Interest - Money Market	34,323	58,300	-	26,000	-	0.00%	0.00%
361.161	Evergreen MM Interest	431,721	-	100,000	-	60,000	-40.00%	0.09%
361.162	Wachovia MM Interest ECR	283	-	-	-	-	0.00%	0.00%
361.163	Evergreen MM Interest ECR	24,550	-	-	-	-	0.00%	0.00%
361.170	Treasury Interest	59,897	6,280	-	-	-	0.00%	0.00%
		1,368,751	1,923,224	1,540,000	1,029,100	1,366,000	-11.30%	2.14%
362.000	**Rents and Royalties**							
362.120	Room Rental Dep - South Fire	210	200	-	100	-	0.00%	0.00%
362.130	Vending Machine Commissions	329	320	500	500	500	0.00%	0.00%
362.140	Rooftop Lease	110,781	43,971	87,600	85,000	90,000	2.74%	0.14%
		111,320	44,491	88,100	85,600	90,500	2.72%	0.14%
364.000	**Disposition of Fixed Assets**							
364.410	Surplus Furn & Equipment	190	-	-	-	-	0.00%	0.00%
		190	-	-	-	-	0.00%	0.00%
366.000	**Contributions/Donations from Private Sources**							
366.500	Donations - Ibis Isle Landscape	10,000	-	10,000	-	-	-100.00%	0.00%
		10,000	-	10,000	-	-	-100.00%	0.00%
369.000	**Other Miscellaneous Revenues**							
369.200	Medical Care Guide	16,970	-	-	-	-	0.00%	0.00%
369.300	Insurance Proceeds	-	15,322	-	-	-	0.00%	0.00%
369.400	Kreusler Park Admin	84,663	61,388	52,000	52,000	54,000	3.85%	0.08%
369.500	State Highway Lighting Maint	71,243	-	70,000	70,000	70,000	0.00%	0.11%
369.540	Rebate For Town Towing	1,523	1,691	2,000	1,500	2,000	0.00%	0.00%
369.550	Control Pay Advance Revenue Share		1,013		3,000			
369.990	Miscellaneous Revenue	16,362	79,211	10,000	50,000	10,000	0.00%	0.02%
		190,761	158,625	134,000	176,500	136,000	1.49%	0.21%
381.000	**Interfund Transfer**							
381.180	Use Of Fund Balance	-	-	4,978,800	-	4,541,745	-8.78%	7.13%
	Transfer From CIP	-	-	-	-	1,400,000	100.00%	2.20%
381.970	Interfd Transfer-Marina	525,000	525,000	525,000	525,000	614,000	16.95%	0.96%
381.980	Interfd Transfer - Golf	25,000	25,000	25,000	25,000	25,000	0.00%	0.04%
		550,000	550,000	5,528,800	550,000	6,580,745	19.03%	10.33%
		64,045,511	64,457,889	66,853,300	61,465,900	63,734,848	-4.66%	100.00%

MAJOR REVENUE SOURCES

PROPERTY TAX

General Description

Under State law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the property appraiser of each county and tax collector of each county. Municipalities are not permitted to levy property taxes at a rate of more than 10 mills for operating millage. There is no limitation as to rate or amount of ad valorem taxes levied for the purpose of paying debt service on general obligation bonds, pursuant to Florida Statues, but the Town, according to Section 7.01 of the Town Charter, cannot have a total indebtedness which exceeds an amount equal to five percent (5%) of the total assessed value of the taxable property within the Town's corporate limits. The laws of the State regulating tax assessment are designed to assure a consistent property valuation method statewide. The State Constitution does, however, permit different assessment standards for agricultural land, land used exclusively for noncommercial recreational purposes, tangible personal property held for sale as stock-in-trade and livestock.

Property Assessment Procedure

Municipal ad valorem taxes are levied based upon the assessed valuation of taxable real and tangible personal property located within the boundaries of the municipality. Property valuations are determined each year as of January 1 by the Property Appraiser. A tax roll is prepared by July 1 and each taxpayer whose property is subject to taxation is given notice of the assessment of such property. The property owner has the right to file an appeal with the Value Adjustment Board, which considers petitions relating to assessments and exemptions. The Value Adjustment Board certifies the assessment roll upon completion of the hearing of all appeals.

Exemptions

Every person who has the legal title or beneficial title in equity to real property in the State of Florida and who resides thereon and in good faith makes the same his or her permanent residence or the permanent residence of others legally or naturally dependent upon such person is entitled to an exemption from ad valorem taxation by counties up to the assessed valuation of $50,000 on the residence and contiguous real property. Other exemptions from the ad valorem tax include property owned by certain permanently and totally disabled persons; renewable energy source improvements; inventory; property used by hospitals, nursing homes, homes for special services and property used by homes for the aged; educational property; property owned and used by labor organizations; community centers; governmental property; property owned by not-for-profit sewer and water companies; and the first $500.00 of property of every widow and widower. Blind persons and disabled persons receive an exemption based on percentage of disability.

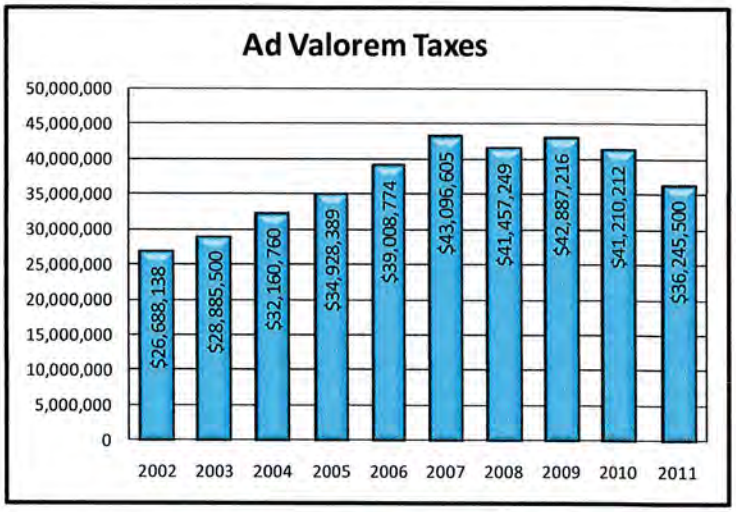
Levy of Ad Valorem Taxes

The Town is required to establish a budget for each fiscal year. The Town is required to compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes. After a procedure involving notice, hearings and public comment, the tentative budget and millage rate become final when approved by the Town Council. This procedure creates the tax roll which is then turned over to the Tax Collector on or about the first Monday in October.

Tax Collection Procedure

Upon receipt of the certified tax roll, the Tax Collector is required to mail to each taxpayer appearing on the assessment roll a tax notice stating, among other things, the amount of current taxes, including any ad valorem taxes due from the taxpayer. In general, each taxpayer is required to pay all taxes shown in the tax notice without preference in payment of any particular increment of the tax bill.

The Statutes relating to the enforcement of county ad valorem taxes (and thus municipal property taxes) provide that such taxes become due and payable on November 1 of the year in which assessed or as soon thereafter as the certified tax roll is received by the Tax Collector. If paid during November or the following three (3) months, the taxpayer is granted a discount which is equal to four percent (4%) in November and which decreases pro rata monthly to one percent (1%) in February. All taxes become delinquent on April 1 following the year in which they are assessed or immediately after sixty (60) days have expired from the mailing of the original tax notice, whichever is later, and the tax collector is required to collect taxes prior to the date of delinquency and to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers results in a delay throughout the process.



Property Tax Reform

The State of Florida adopted property tax reform measures during FY07. This tax reform legislation required counties and municipalities to roll back their millage rates for FY06-07 funding levels and then reduce that amount by a percentage of 0, 3, 5, 7, or 9 based upon a formula that analyzes their taxing performance over the past five years. The Town's assigned percentage was 5% due to reductions in the millage rate that had been adopted since FY02.

For the FY11 budget, millage rate increases are limited to the rolled back rate (the rate that produces the same taxes as the prior year, exclusive of taxes from new construction) plus

growth in personal income. Local governments are allowed to override the cap by extraordinary vote, either a 2/3 vote of the Council for up to a 10% increase over the rolled back rate, or a unanimous vote of the Council for an increase in excess of 10%. For FY11 the Town adopted the same millage rate as FY10 which resulted in a decrease in taxes due to an 11.42% decrease in taxable value.

The chart below identifies the FY11 TRIM options for the Town.

Options	Millage Rate	Tax Revenue
Rollback Millage Rate	3.8819	$43,287,780
Majority Maximum Millage Rate	3.8085	$42,469,283
2/3 Vote Maximum Millage Rate	4.1894	$46,716,769
Town Adopted Final Millage Rate	3.2512	$36,254,728

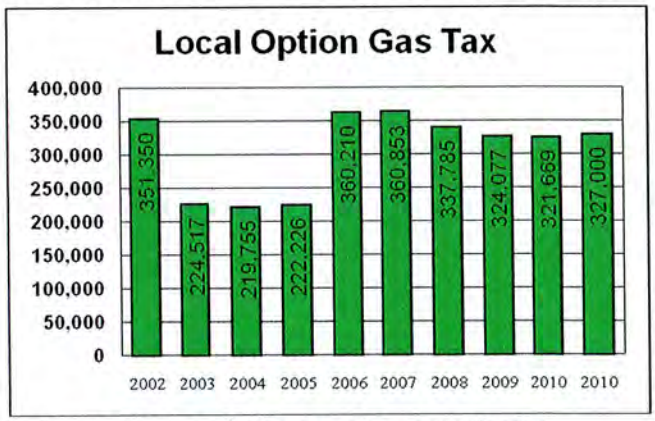
Shared Revenue

Local Option Gas Tax

Local governments are authorized to impose a tax of 1 cent to 6 cents on every gallon of motor fuel and special fuel sold at the retail level. Local Option Gas Taxes are enacted by an inter-local agreement concerning the distribution of the tax proceeds is established between the local governments in the county.

The Town participates in two separate and distinct inter-local agreements relative to Local Option Gas Tax as follows:

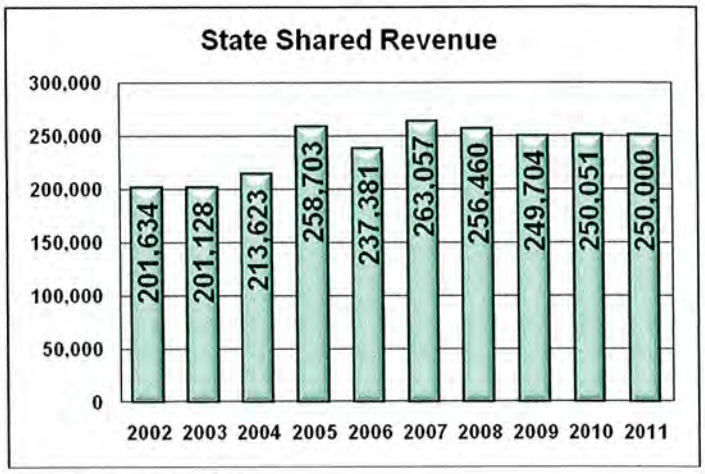
a. In 1986, an inter-local agreement was signed which provided a distribution formula for the six cent gas tax in effect of 1/3 of all sums collected to municipalities and 2/3 of all sums collected to the county.



b. A second inter-local agreement was signed in August 1993 providing a distribution formula for an additional five cent gas tax which the state legislation authorized the county commission to levy and the county commission approved on July 20, 1993. The approved distribution formula is 21% of all sums collected by the County from the State are distributed to municipalities and 79% of all sums collected are distributed to the County. The agreement is written to terminate at such time as the gas tax proceeds are no longer collected and distributed, with the distribution formula scheduled for review annually.

The Local Option Gas Tax budget for FY11 is based upon estimates provided by the State of Florida.

State Shared Revenue

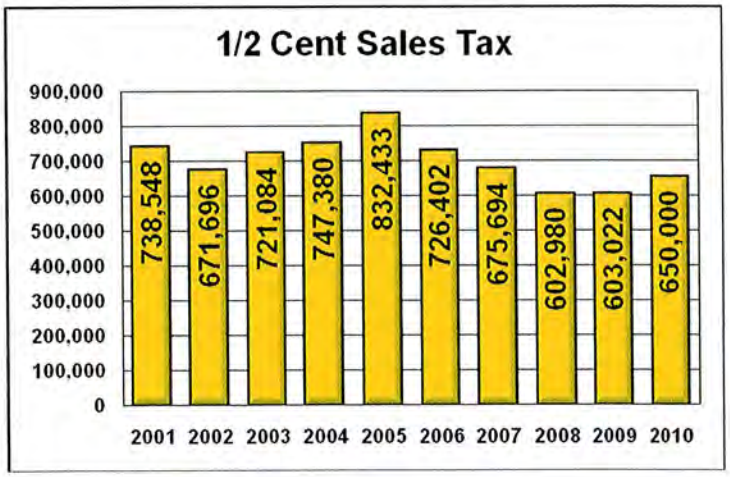


Sharing of certain state revenues with cities and counties began in Florida at least as early as 1931. Financial rescue of the counties from their overwhelming road debts from the 1920's came principally through sharing of the state's motor fuel tax. Little sharing with cities occurred until the state cigarette tax collections were made available to them in 1949. The Florida Revenue Sharing Act of 1972 was a major attempt by the legislature to ensure an equitable distribution at a minimum level of revenue across counties and municipalities.
The current structure of the revenue sharing program has three revenue sources for municipalities: Cigarette tax, one-cent municipal gas tax and the state alternative fuel decal users fee. There are several criteria a local government must meet in order to qualify to receive funds. For governments eligible in 1972: levy ad valorem taxes (excluding debt service and other special millage) that will produce the equivalent of three mills per dollar of assessed valuation on the 1973 property tax base, or collect an equivalent amount of revenue from an occupational license tax, or a utility tax (or both) in combination with the ad valorem tax. Other requirements include annual post audits of financial accounts, certification of compliance with TRIM, and compliance with standards established by the State for police officers and firefighters employed by the Town.

Funds for the above referenced revenue sources are collected in a trust and net of administrative costs, are distributed monthly to qualified recipients based on an apportionment formula comprised of three factors: weighted population, sales tax, and relative ability to raise revenue. The State provides estimates each year for budgeting purposes.

Revenues have remained flat for the past few years. The budget for FY11 is based upon estimates provided by the State of Florida.

Half Cent Sales Tax



In 1982, the State sales tax was increased from 4% to 5% with .5% distributed to counties and municipalities. In 1985, the law was amended to provide that 9.697% of all sales tax receipts, except out-of-state taxes collected, is returned to municipalities and counties. The amount distributed to each local government is calculated by first determining the amount of sales tax to be distributed among the county

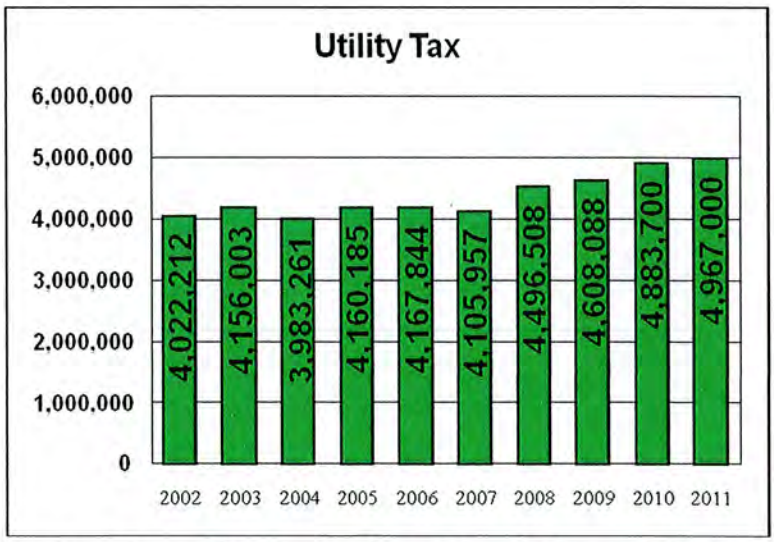
government and the municipalities within the county based on a formula which is based on various population and other factors.

Like the sales tax itself, the proceeds from the sales tax distributed to local governments are subject to cyclical variations based on the level of economic activity within the particular month. In 1987, the State expanded the base upon which the sales tax is levied by including several services formerly exempted. Effective February 1, 1988, the sales tax on goods was increased to 6%. The current rate in affect for Palm Beach County is 6.5%. The State provides estimates for budgeting purposes.

SHARED REVENUE COLLECTIONS				
Fiscal Year	**Local Option Gas Tax**	**State Shared Revenue**	**Half Cent Sales Tax**	**Total**
2011 (Budgeted)	327,000	250,000	650,000	**1,227,000**
2010 (Anticipated)	320,000	250,051	603,022	**1,173,073**
2009	324,077	249,704	602,980	**1,176,761**
2008	337,785	256,460	675,694	**1,269,939**
2007	360,853	263,057	726,402	**1,350,312**
2006	360,210	237,381	832,433	**1,430,024**
2005	222,226	258,703	747,380	**1,228,309**
2004	219,755	213,623	721,084	**1,154,462**
2003	224,517	201,128	671,696	**1,097,341**
2002	351,349	201,634	738,548	**1,291,531**

UTILITY TAX

Pursuant to F.S.166.231, the Town levies a utility tax, or public service tax on the purchase of electricity, metered or bottled gas and water service. The Town levies this tax at the state allowed maximum of 10% for all services.



In FY01, the Florida Legislature adopted the Communications Tax Simplification law that went into effect on October 1, 2001. This legislation combined the Telecommunications utility tax as well as the Telecommunications franchise fee and cable franchise fee into one tax rate on a broad base of services. The Town adopted Resolutions 42-01 and 43-01 which set the tax rates for this tax. The rate is 5.1% plus .12% (additional rate for

not charging separate permit fees) totaling 5.22%. In FY02 the Town received one final payment from Bell South for utility tax under the old tax structure.

Collections from these taxes vary depending on utility usage. The water and electricity utility tax depends to a great extent on weather conditions. Fluctuations may be experienced from these revenue sources which are beyond the ability of the Town to predict or control. The budget for utility tax is based on historical trends. Recent revenue trends have been positive. Electricity, gas and water utility taxes have exceeded budget expectations.

UTILITY TAX							
Fiscal Year	**Electricity**	**Telephone**	**Commun-ications Services Tax**	**Water**	**Gas**	**Propane**	**Total**
2011 (Budgeted)	2,200,000	0	1,250,000	1,250,000	260,000	7,000	**4,967,000**
2010 (Anticipated)	2,192,000	0	1,172,000	1,248,000	265,000	6,700	**4,883,700**
2009	2,049,223	0	1,206,636	1,098,824	243,777	9,628	**4,608,088**
2008	2,060,247	0	1,475,646	730,479	222,781	7,355	**4,496,508**
2007	2,039,667	0	1,090,969	733,994	245,057	(3,731)	**4,105,956**
2006	2,035,294	0	1,111,351	756,825	249,735	14,639	**4,167,844**
2005	1,976,980	0	1,120,892	811,967	245,599	4,747	**4,160,185**
2004	1,917,830	0	1,213,252	648,605	198,849	4,725	**3,983,261**
2003	1,968,539	0	1,311,508	693,893	177,862	4,201	**4,156,003**
2002	1,922,313	65,285	1,254,895	595,553	180,290	3,876	**4,022,212**

FRANCHISE FEES

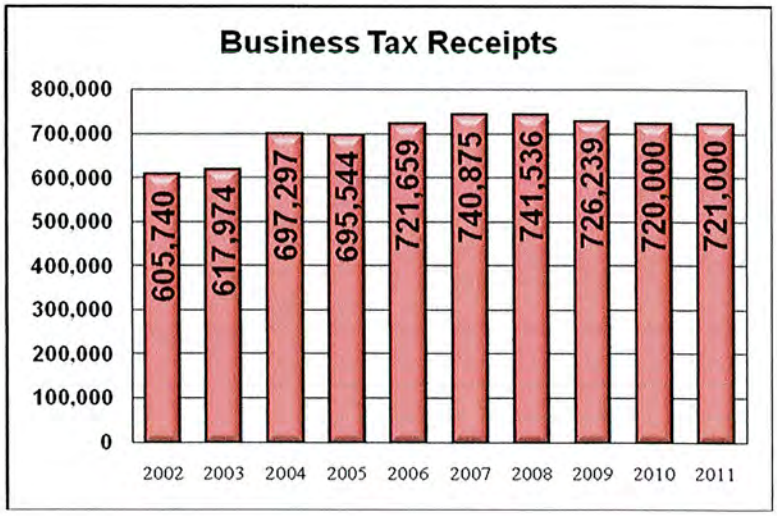
Public utilities operating within the Town of Palm Beach must pay to the Town a franchise fee in return for the right to do business within the Town and for the right to use public rights-of-way. The table on the following page shows the franchise agreements currently in effect. The budget for franchise fees is based upon historical trends.

As mentioned under the Utility Tax section, the Communications Tax Simplification Law eliminates the franchise fees for telephone and cable companies and replaces it with a single rate on a broad base of telecommunication and cable services. In FY02, the Town received the one final payment from both Bell South and Comcast for franchise fees under the old agreement.

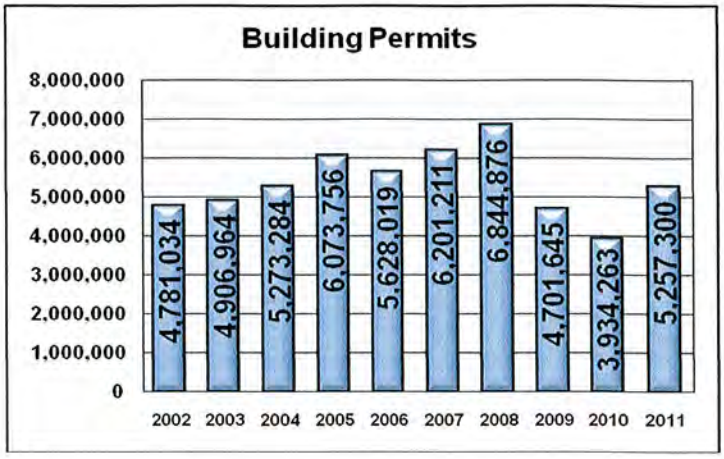
FRANCHISE FEES					
Fiscal Year	**Electricity**	**Telephone**	**Gas**	**Cable Television**	**Total**
Provider	**Florida Power and Light**	**BellSouth Telecommunications**	**Florida Public Utilities**	**Comcast Cable**	
Effective Date	**3/10/81**	**N/A**	**4/13/93**	**7/11/2000**	
Term	**30 years**	**N/A**	**30 years**	**15 years**	
Rate	**6%**	**N/A**	**6%**	**5%**	
2011 (Budgeted)	2,300,000	0	235,000	0	**2,535,000**
2010 (Anticipated)	2,037,000	0	160,000	0	**2,197,000**
2009	2,225,166	0	229,066	0	**2,454,232**
2008	2,217,498	0	230,046	0	**2,447,544**
2007	2,244,536	0	233,951	0	**2,478,487**
2006	2,146,494	0	287,317	0	**2,433,811**
2005	1,758,406	0	231,574	0	**1,989,980**
2004	1,689,108	0	192,087	0	**1,881,195**
2003	1,564,384	0	161,837	0	**1,726,221**
2002	1,539,254	31,448	130,185	15,327	**1,716,214**

Business Tax Receipts

Any person engaging in or managing any business, occupation or profession, within the limits of the Town of Palm Beach must have a license and pay a Business Tax. All licenses must be secured at the time the business begins operation and are renewed thereafter each October 1. The fee for each license is based on the business in which the entity is engaged. This revenue source has trended flat.



Building Permits



Permits must be issued to any individual or business who does construction work within the corporate limits of the Town of Palm Beach. Permits are issued for building, electrical, plumbing, and mechanical construction. The revenue from building permits fluctuates based upon current economic conditions and major construction projects. In FY08, building permit fees were lowered based upon a cost allocation study that was completed during FY07. From FY02 through FY08, building permit revenue had been exceeding expectations. Current economic conditions have caused a decline in this revenue source. This revenue source is budgeted conservatively due to the current downturn in construction on the island.

Solid Waste Disposal

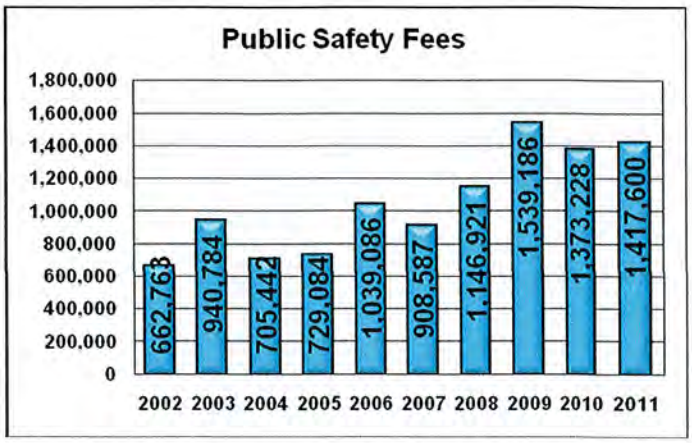
Commercial establishments, including apartments, are charged for collection and disposal costs based upon the type of facility being serviced. Town Council, from time to time, will adjust the rate structure to cover anticipated costs. The Solid Waste Authority of Palm Beach County assesses commercial facilities for a portion of their disposal costs while the Town is responsible for the remainder.

The Town is the sole provider of garbage service to its residents and all commercial properties. Most commercial properties are serviced five times per week, except restaurants which are serviced seven times per week.

The solid waste disposal charges are billed as a non-ad valorem assessment on the customer's property tax bill.

Public Safety Fees

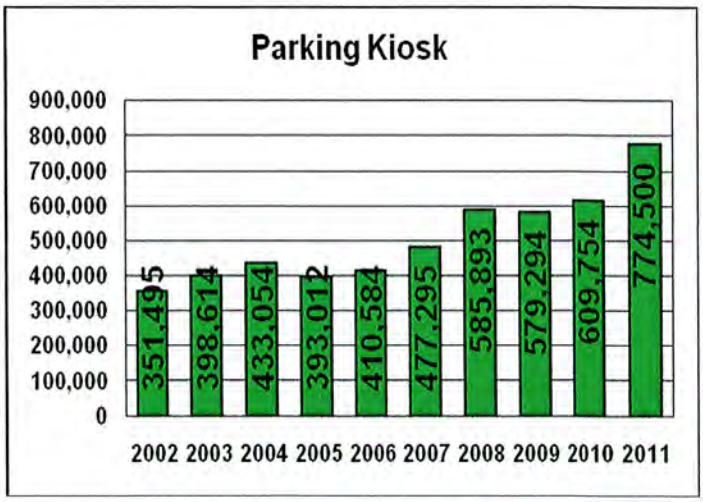
Public Safety Fees include special detail charges for police and fire-rescue services, alarm registration fees and false alarm fees, fire prevention fees and EMS transport fees.



The increase in fees in recent years is due to the implementation of new fees. The Town began charging for EMS transport fees in FY03 and fire prevention fees in FY06. In FY08 false alarm charges were increased. In FY09 special detail charges were increased. Revenues for FY09 increased due to revenue improvements in special detail charges and fire prevention fees. The revenue is expected to maintain current levels.

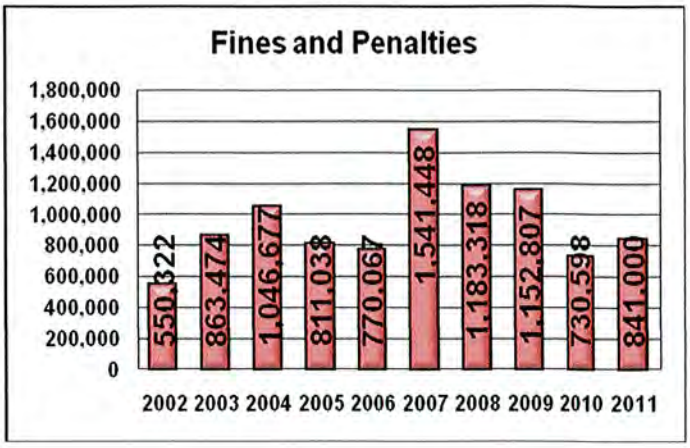
Parking Kiosk Fees

The Town has parking kiosks in various commercial locations in Town. The revenue also includes parking placards that are issued for parking meters on the ocean and on the lake front. The largest source of revenue from meters is from the ocean front meters at Mid-town beach. This revenue amounts to approximately 50% of the total parking meter revenue. The increase in FY08 is due to the increase in parking meter charges from $1 per hour to $2 per hour. Revenues in FY09 declined due to the reduction of revenue during the installation of new parking kiosks. The increase for FY11 is due to the increase in parking meter charges from $2 to $5 per hour at the meters located at Mid-Town Beach and Phipps Ocean Park.



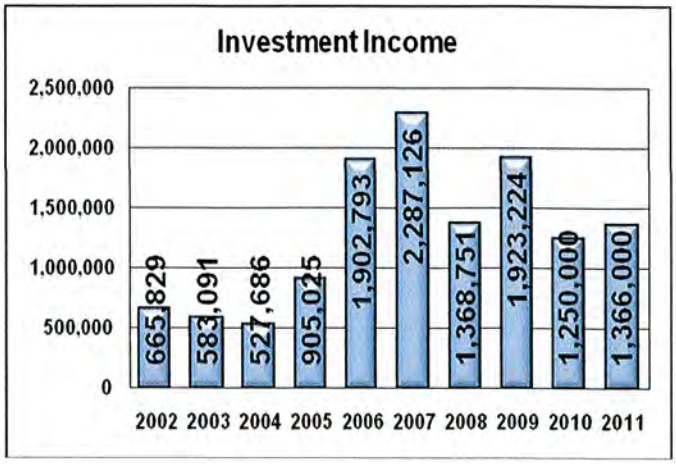
Fines and Penalties

Parking fines and penalties and code enforcement penalties make up a significant portion of this revenue source. Revenues from these sources have increased in recent years due to improved collection efforts. In FY03, a collection agency was hired for parking tickets and revenues increased due to the collection of old tickets and penalties. In addition to parking and code compliance fines, right of way



parking violation fines, and moving violations are included in this category of revenues. The large increase in FY07 is due to increased intensity of code enforcement efforts resulting in increases in fines due to violations of water restrictions and other code violations. In FY08, fees for parking tickets were increased to a minimum of $35. The decline in FY10 is due to lower code enforcement fine collection. The budget for FY11 was based upon the current revenue trends.

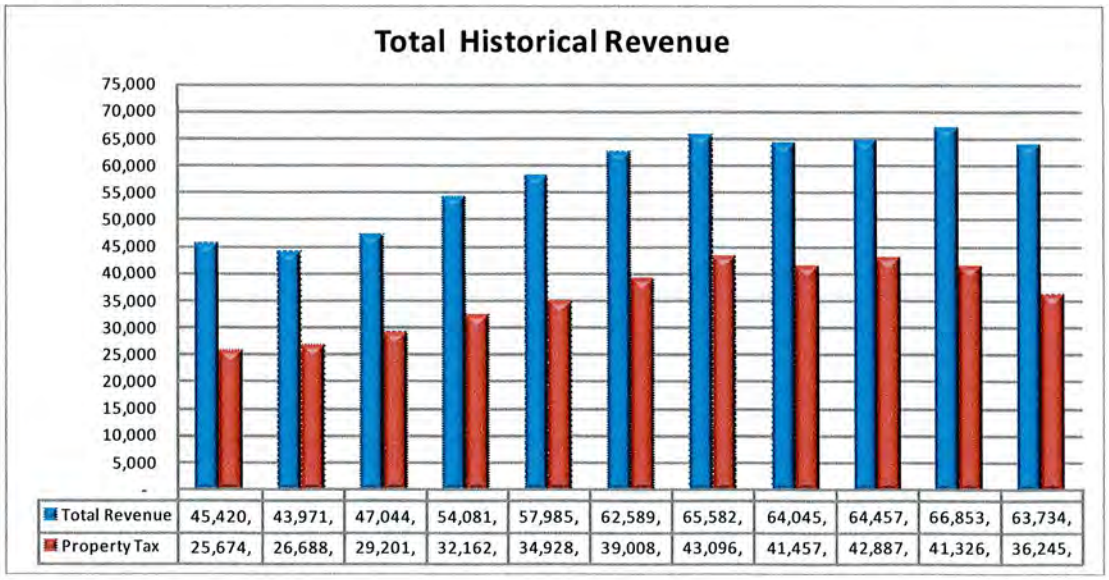
Investment Income



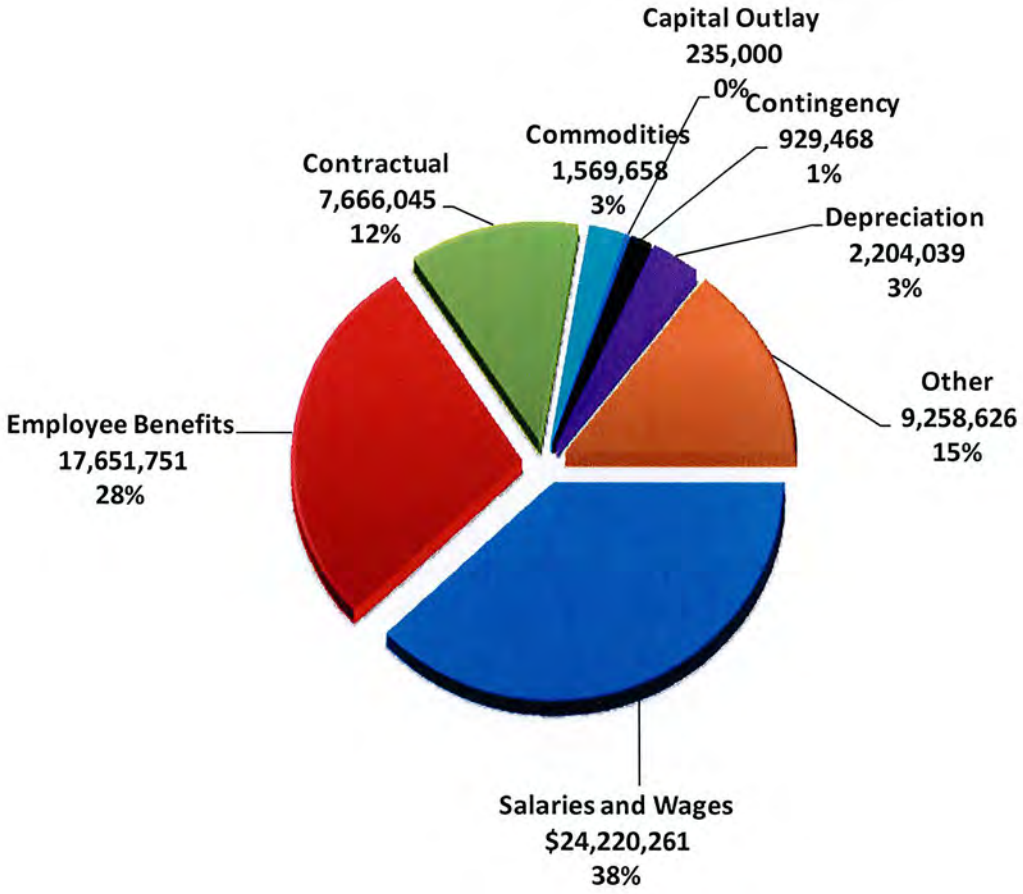
Low interest rates from FY02 through FY05 caused investment income to decline. In FY02 the Town Council approved the formation of an Investment Advisory Committee. This committee was instructed to develop an investment plan for Town surplus reserves. The committee recommended that a portion of the Town's reserves be invested with the Florida League of Cities Investment pools. For FY06 and FY07, higher rates of return resulted in increases in investment income. In 2009 the Investment Advisory Committee recommended hiring PFM asset management to manage a portion of the surplus funds. The current historically low rates have caused the decline in revenues. The FY11 budget was based upon current trends.

General Fund Revenue Trend Summary

Total General Fund revenues have increased at an average annual rate of 3.6% since FY02. This trend is due to increases in ad valorem revenues, building permit revenues, fine revenue, one time revenues from the sale of Town owned property and FEMA reimbursements in FY04, FY05 and FY06 contribute to increase the annual average. Recent revenues declines are due to reductions in property taxes due to decreases in the Town's taxable value.

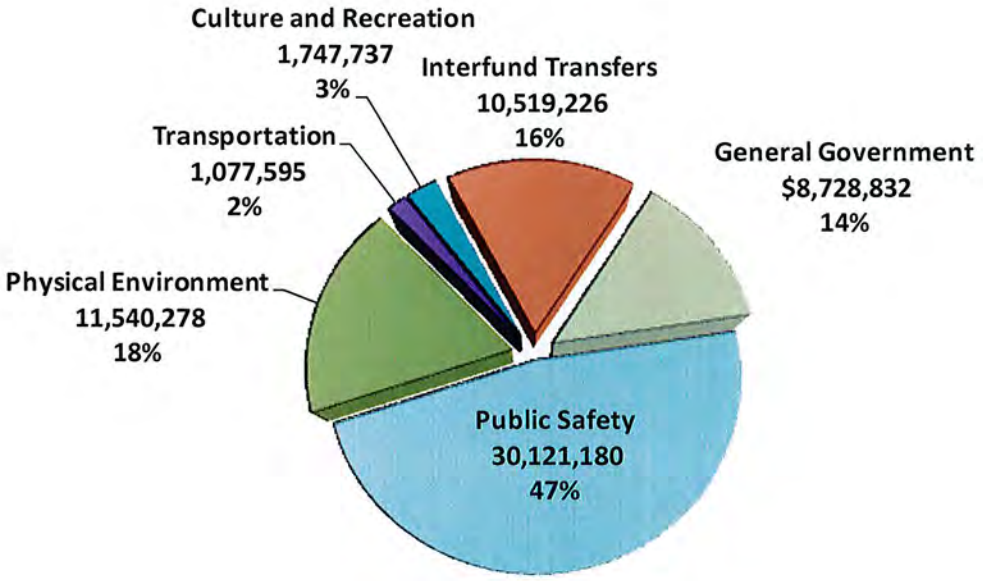


General Fund Expenditures



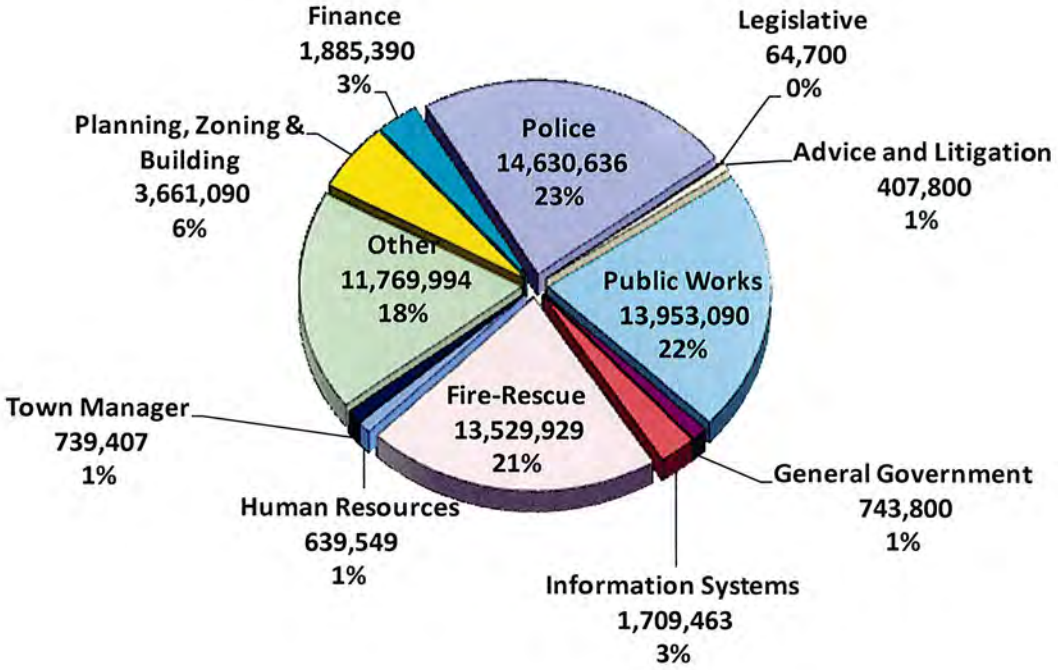
Salaries and Wages	$	24,220,261
Employee Benefits		17,651,751
Contractual		7,666,045
Commodities		1,569,658
Capital Outlay		235,000
Contingency		929,468
Depreciation		2,204,039
Other		9,258,626
	$	63,734,848

Expenditures by Function



General Government	$	8,728,832
Public Safety		30,121,180
Physical Environment		11,540,278
Transportation		1,077,595
Culture and Recreation		1,747,737
Interfund Transfers		10,519,226
	$	63,734,848

Expenditures by Department



Legislative	$	64,700
General Government		743,800
Town Manager		739,407
Advice and Litigation		407,800
Information Systems		1,709,463
Human Resources		639,549
Finance		1,885,390
Planning, Zoning & Building		3,661,090
Fire-Rescue		13,529,929
Police		14,630,636
Public Works		13,953,090
Other		11,769,994
	$	63,734,848

General Fund Expenditures

Program		FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	59,843	115,180	118,700	113,032	64,700	-45.49%	0.10%
GENERAL GOVERNMENT	113	948,797	1,842,778	1,372,600	1,854,995	743,800	-45.81%	1.17%
TOWN MANAGER'S OFFICE	121	795,228	824,985	857,600	742,041	739,407	-13.78%	1.16%
ADVICE & LITIGATION	122	493,174	475,308	402,500	476,078	407,800	1.32%	0.64%
INFORMATION SYSTEMS	125	2,024,078	2,139,388	1,900,600	1,926,532	1,709,463	-10.06%	2.68%
HUMAN RESOURCES	123	725,996	655,429	690,800	690,800	639,549	-7.42%	1.00%
FINANCE								
Records Management	131	349,210	353,158	315,700	315,700	326,532	3.43%	0.51%
Financial Management	141	1,009,300	1,039,216	1,072,400	1,007,707	1,063,219	-0.86%	1.67%
Purchasing	144	491,432	496,845	483,000	483,634	495,639	2.62%	0.78%
		1,849,942	1,889,220	1,871,100	1,807,041	1,885,390	0.76%	2.96%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	820,121	657,134	575,500	636,400	565,504	-1.74%	0.89%
Permit Issuance	212	1,010,359	1,028,901	1,121,600	1,050,889	1,043,751	-6.94%	1.64%
Inspection/Compliance	213	1,111,717	1,142,542	1,089,700	1,078,000	1,107,723	1.65%	1.74%
Landmarks Preservation	214	129,226	147,405	142,600	200,100	140,120	-1.74%	0.22%
Fire Prevention	215	537,842	429,690	529,800	535,400	494,890	-6.59%	0.78%
Code Enforcement	216	333,057	395,287	444,400	340,481	309,102	-30.45%	0.48%
		3,942,322	3,800,958	3,903,600	3,841,270	3,661,090	-6.21%	5.74%
LIBRARY SERVICES	321	259,350	272,400	272,400	272,400	272,400	0.00%	0.43%
FIRE-RESCUE								
Fire Administration	411	738,366	810,941	924,340	931,560	858,932	-7.08%	1.35%
Operations	417	10,424,064	10,943,244	11,198,300	11,251,980	11,525,427	2.92%	18.08%
Training	418	284,308	273,453	274,940	270,440	338,867	23.25%	0.53%
Beach Rescue	432	803,861	734,586	776,000	772,095	806,703	3.96%	1.27%
		12,250,599	12,762,225	13,173,580	13,226,075	13,529,929	2.71%	21.23%
POLICE								
Administrative Management	421	989,419	1,018,706	1,065,800	1,050,750	984,575	-7.62%	1.54%
Org Crime/Vice/Narcotics	422	563,468	692,612	702,400	648,204	797,730	13.57%	1.25%
Records Information Systems	423	245,727	256,601	261,400	211,142	198,232	-24.17%	0.31%
Training/Per/Pub Enf	424	306,403	296,705	299,000	285,905	248,937	-16.74%	0.39%
Communications	425	1,692,303	1,735,778	1,744,700	1,698,686	1,554,128	-10.92%	2.44%
Crime Scene/Evidence	426	350,538	386,324	414,000	376,270	344,318	-16.83%	0.54%
Patrol Services	428	8,153,225	8,757,282	8,446,300	8,120,184	8,704,545	3.06%	13.66%
Criminal Investigation	429	1,384,543	1,095,083	1,137,700	1,110,000	1,184,970	4.15%	1.86%
Parking Control	430	875,087	659,935	721,700	663,078	613,201	-15.03%	0.96%
		14,560,713	14,899,027	14,793,000	14,164,219	14,630,636	-1.10%	22.96%
PUBLIC WORKS								
Administrative Management	511	803,755	845,746	919,900	921,251	907,624	-1.33%	1.42%
Street Repair/Maintenance	521	457,382	564,199	324,300	355,997	382,499	17.95%	0.60%
Traffic Control	523	179,340	210,415	221,100	221,100	219,945	-0.52%	0.35%
Streeet Lighting	524	523,878	473,834	435,100	449,460	475,151	9.21%	0.75%
Storm Sewer Maintenance	531	769,119	792,141	794,400	794,802	831,886	4.72%	1.31%
Sanitary Sewer Maintenance	532	1,225,215	1,260,968	1,339,200	1,352,424	1,280,392	-4.39%	2.01%
Sanitary Sewer Treatment	533	1,549,038	1,438,498	1,690,100	1,690,100	1,694,684	0.27%	2.66%
Residential Collection	541	885,703	855,731	907,100	904,100	890,582	-1.82%	1.40%
Commercial Collection	542	948,212	944,258	1,010,400	1,003,850	1,030,477	1.99%	1.62%
Refuse Disposal	543	86,120	48,307	110,000	110,000	111,980	1.80%	0.18%
Yard Trash Collection	544	1,752,026	1,697,482	1,676,700	1,662,260	1,659,907	-1.00%	2.60%
Recycling	545	313,491	295,132	295,900	295,900	304,373	2.86%	0.48%
Beach Cleaning	546	137,180	143,784	108,800	106,650	110,292	1.37%	0.17%
Parks	551	1,293,877	1,284,789	1,291,900	1,368,649	1,224,925	-5.18%	1.92%
Facilities Maintenance	554	1,030,575	1,048,308	1,047,700	1,048,203	919,064	-12.28%	1.44%
Parking Meter Maint & Collections	558	481,627	136,935	89,400	124,652	119,627	33.81%	0.19%
General Engineering Services	561	519,880	548,048	548,800	566,480	434,168	-20.89%	0.68%
Right of Way Inspections	565	115,570	119,213	120,700	120,700	124,936	3.51%	0.20%
Equip Operations/Maintenance	571	565,585	548,281	652,000	666,000	579,571	-11.11%	0.91%
Coastal Management	581	1,036,027	769,819	658,500	807,924	651,007	-1.14%	1.02%
		14,673,600	14,025,887	14,242,000	14,570,502	13,953,090	-2.03%	21.89%

General Fund Expenditures

TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	2,096,000	1,817,000	4,828,957	-	500,000	-89.65%	0.78%
Coastal Protection Fund (309)	611	-	2,000,000	-	-	3,090,000	100.00%	4.85%
Recreation Enterprise Fund (403)	611	-	-	-	-	-	0.00%	0.00%
Debt Service Fund (203/204)	612	3,652,000	3,790,000	3,922,000	-	3,500,000	-10.76%	5.49%
Group Health Retirees (610)	621	1,466,000	1,649,000	1,550,000	-	1,533,000	-1.10%	2.41%
Risk-W/C,Liab,Prop (501)	622	2,392,000	1,918,000	1,904,463	-	1,896,226	-0.43%	2.98%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		9,606,000	11,174,000	12,205,420	-	10,519,226	-13.82%	16.50%
EMERGENCY/DISASTER RESPONSE	710	46,412	1,003,768	82,400	90,200	48,900	-40.66%	0.08%
CONTINGENT APPROPRIATIONS	711	-	-	967,000	-	929,468	-3.88%	1.46%
General Operating Fund (001) Total		52,630,055	54,706,552	54,647,880	53,775,185	53,215,622	-2.62%	83.50%
Transfers to Other Funds		9,606,000	11,174,000	12,205,420	-	10,519,226	-13.82%	16.50%
TOTAL GENERAL FUND		62,236,055	65,880,552	66,853,300	53,775,185	63,734,848	-4.66%	100.00%

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Legislative

PROGRAM: LEGISLATIVE 111

Pursuant to the Town's Charter, the Mayor and Town Council are elected at large by the electors of the Town. The Town Council enacts ordinances and resolutions, reviews and adopts the annual budget, and establishes policies and other measures which promote the general welfare of the Town and protect the health and safety of its citizens. Town Council members are elected for two-year terms, two in odd numbered years and three in even numbered years. The Mayor runs in odd numbered years for a two-year term and is not a voting member of the Council, but may vote to break a tie and may veto ordinances and resolutions, subject to Town Council override. Elected officials serve without pay.

This program also includes a funding allocation for Mayor and Town Council interaction with other government related agencies. These agencies include the Palm Beach County League of Cities, the Florida League of Cities, National League of Cities, the Countywide Intergovernmental Coordination Program, and other local, State and Federal government organizations. Formal and informal interaction with other government representatives improves existing information exchange networks, and enables Town officials to provide better services to the community and protect the Town's interests in Federal, State, and County legislative and administrative matters.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	44,512	101,797	103,600	100,832	53,600	-48.26%
Commodities	15,332	13,382	15,100	12,200	11,100	-26.49%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	59,843	115,180	118,700	113,032	64,700	-45.49%

Contractual:
Decrease in lobbying services ($49,400)

Commodities:
Savings attributed to a reduction in membership dues ($3,400) and miscellaneous expenses ($600).

General Government

PROGRAM: GENERAL GOVERNMENT 113

In accordance with Florida's Uniform Accounting System Manual, this program represents the cost of general government services and activities which are not specifically or reasonably classified elsewhere within departmental program classifications of the Town's General Fund budget. The majority of the activities in this program are overseen by the Town Manager's Office.

Expenditure Summary

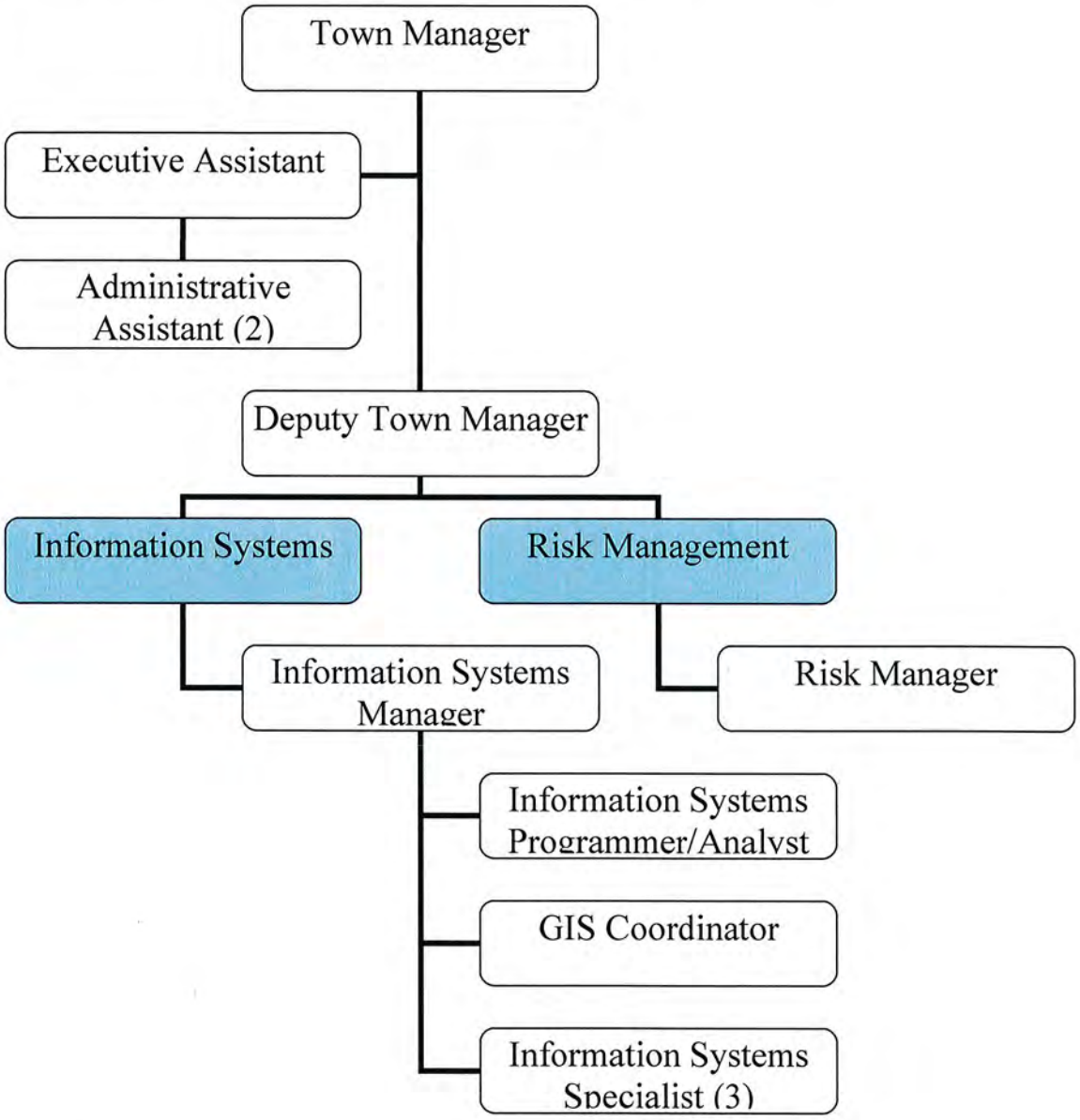
	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	802,450	1,539,182	1,251,800	1,251,800	714,000	-42.96%
Contractual	142,193	278,483	118,400	560,795	27,400	-76.86%
Commodities	1,787	-	-	-	-	0.00%
Capital Outlay	-	22,713	-	40,000	-	0.00%
Depreciation	2,367	2,400	2,400	2,400	2,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	948,797	1,842,778	1,372,600	1,854,995	743,800	-45.81%

Employee Benefits:
These savings are attributable to the Town's completing payments owed to employees who participated in the 2008 Early Retirement Incentive Program. The remaining expenses in this category are for the Vacation Buy Back Program and partial compensation for accrued leave paid to employees who separate from Town service.

Contractual:
Savings are mainly attributable to eliminating expenditures for printing and mailing of Annual Report and Calendar ($9,500), which will now be on the Town's web site only, eliminating funding for the Citizen's Academy ($5,000), eliminating employee events ($40,000), eliminating funding of the July 4th celebration ($15,000), and eliminating the budget for the Town's share of Worth Avenue Improvement Project assessment ($16,800) to zero since the Town has been exempted. The overage for FY10 resulted from contingency appropriations that have included a donation to Island Cats ($25,000) and appropriations for the pension consultants ($115,000), the internal auditors ($110,710), and the forensic auditors in the Steve White matter ($48,000). Staff proposes to continue to use contingency appropriations as the source of funding for internal audit services in FY11.

Town Manager's Office

MISSION: The Town Manager's Office is dedicated to effectively advising the Mayor and Town Council regarding policy formation; keeping the Mayor, Town Council and community informed on Town government issues of importance; and setting overall administrative direction for all operating departments. The Town Manager, as the primary administrative official of the Town, provides the linkage between the policies set by the Mayor and Town Council and the operations of the Town staff.



Key Results and Measurement Methodology

GOALS AND OBJECTIVES	
GOAL: Department budgets approved by the Town Manager demonstrate linkages to organizational and community vision and goals.	OBJECTIVES: Implementation of an organizational visioning process. Departments will cascade the Key Result Measurement (KRM) process throughout all programs. Town Manager will analyze integration of department KRM's and budget requests with organizational vision, Townwide strategic plan and annual goals. 2010 Results This effort was suspended during FY09 and FY10 while the Town's elected officials and staff focused on reducing the cost of government.
GOAL: Employee work environment is positive, encourages open communication, and is regularly monitored for ways to improve.	OBJECTIVES: Document new and expanded methods of improved communication vertically and horizontally throughout the organization. 2010 Results Interdepartmental training related to emergency management, computer systems, and many other activities continues to grow. Through formal and informal methods of communication, information is disseminated to all employees and employee participation in organizational decision making is encouraged.
GOAL: Accomplish Mayor and Town Council's top priority goals for the year.	OBJECTIVES: Assess degree to which each identified goal was accomplished. 2010 Results Due to the severe economic downturn, the Town Council decided to adopt one main goal for FY10: **Maintain all adopted levels of service without any increase in taxes.** To accomplish this goal, staff started with the long term financial plan forecast for FY10 as a baseline and then, together with the Mayor and Town Council, found additional ways to cut expenditures and increase non-tax revenues, while generally maintaining service levels and addressing coastal funding for next year. In the FY10 budget, staff identified additional steps that needed to be taken to eliminate or reduce future projected deficits. Town Council approved staff's action plan, as shown below (with an update on progress after each):

	Pension Benefit Review The Town Manager's recommendations were presented at the April 6, 2010, special Town Council meeting. The further decline in property tax revenues caused a reevaluation of the proposal and a new proposal was presented at the end of September. Union negotiations regarding this issue are ongoing. Town Council action is expected during FY11. **Further review Health Insurance Program in light of national changes, etc.** Changes have been made to the Health Insurance Program that have resulted in savings totaling $1,304,166. **Consider other changes in Town compensation based on best practices and awareness of market competitiveness considerations.** Staff created a plan to modify the step and merit pay program and eliminate across-the-board pay increases. These items are currently being negotiated with the unions. Also, as in FY10, there will be no merit based pay increases or step pay increases for Town employees in FY11. **Consider strategically contracting for some services currently provided by Town staff.** The current budget includes the elimination of 3 Public Works positions in landscape maintenance. This is the first step of a 15-year privatization plan presented at the April 6, 2010, special Town Council meeting. Human Resources and Recreation also reduced staffing and increased contractual services. **Consider other opportunities to reduce staffing and costs without reducing Levels of Service.** The FY11 budget includes the elimination of 32.65 positions Townwide without materially reducing adopted levels of service. **Further increase collaboration among the Town's vehicle maintenance personnel.** Staff has consolidated Police and Fire-Rescue vehicle maintenance for all vehicles in the public safety fleet except the large Fire-Rescue apparatus. Communication has increased between that consolidated operation and the Public Works team that maintains all other Town vehicles. **Review the organizational structure and function of the Human Resources Department.** Human Resources eliminated one position (20% of that department's small staff) during FY10.

	Create the Town of Palm Beach Erosion Control District. Town Council decided not to create the Erosion Control District. **Analyze and make a strategic decision regarding debt financing vs. pay-as-you-go funding for Capital Improvement Projects.** During 2010, the Town issued bonds for approximately $43 million to fund the first phase of the 20 year Capital Improvement Program. This generated savings in each year of the forecast period. The average annual savings is almost $1 million and these savings peak at over $2 million in FY17. The second phase of debt for the 20 year CIP is projected for FY18. **Consider options from the 2008 Comprehensive Review of Town Operations and new analysis for cost savings through Level of Service reductions that might be acceptable to the Mayor, Town Council, and Town citizens.** These options were considered during the FY11 budget process and continue to be considered as we look ahead to FY12. However, as noted above, the expenditure and staffing cuts in the FY11 budget have not materially reduced Town levels of service.
GOAL: Maintain or improve Mayor and Town Council's scores on Town Manager's annual performance evaluation.	OBJECTIVES: Assess degree to which evaluation scores are maintained or increased. 2010 Results 2010 scores were 3.40 or above (scale of 1 to 5) in all categories. "Overall Performance" score was 3.90. These compare to 3.40 or above in all categories and an "Overall Performance" score of 4.30 in 2009. Ratings for 2010 improved compared to 2009 for Citizen Relations, Intergovernmental Relations, Media Relations, and Written Communications. Ratings declined from 2009 to 2010 for Management of Day-to-Day Operations, Communications with Council Members (from 5.0 to 4.9), Leadership of Staff, Creativity, and Financial Management.
GOAL: Department operations are provided in most efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this department will not increase from year to year, except to reflect increases in levels of service. 2010 Results In FY10, programs 111,113,121 and 122 accounted for 4.11% of the total General Fund budget. In FY09, these programs accounted for 4.76% of the total General Fund budget.

PROGRAM: ADMINISTRATIVE MANAGEMENT 121

Mission: Town Manager's Office provides oversight and direction to all Town departments to promote continuous improvement of service delivery consistent with Town Council policy.

Main Activities:

- Advise Mayor and Town Council to promote the adoption of sound policy decisions.
- Promote the Town's vision/values.
- Communicate clearly and continuously with residents, elected officials, staff, and others both inside and outside the community.
- Monitor and manage staff progress on Town programs and projects.
- Deliver exceptional customer service to residents, elected officials, staff, and others both inside and outside the community.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	575,904	593,466	606,400	500,156	500,184	-17.52%
Employee Benefits	193,674	212,366	223,500	223,500	214,223	-4.15%
Contractual	17,011	9,123	17,400	9,324	15,800	-9.20%
Commodities	8,639	10,030	10,300	9,061	9,200	-10.68%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	795,228	824,985	857,600	742,041	739,407	-13.78%

Salaries and Wages:
The savings reflect the net effect of eliminating the Assistant Town Manager position.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Reduction attributable to elimination of Assistant Town Manager position and related reduction in travel and professional development expenses.

Commodities:
Reduction attributable to elimination of Assistant Town Manager position and related reduction in professional membership dues.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Town Manager	1.00	1.00	1.00	1.00	1.00
Deputy Town Manager	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
	6.00	6.00	6.00	6.00	5.00

Advice and Litigation

PROGRAM: ADVICE AND LITIGATION 122

The Town Attorney advises the Town's elected officials and staff regarding legal matters concerning the Town of Palm Beach. The Town Attorney represents the Town in lawsuits, hearings, and other litigation matters and prepares contracts, deeds, ordinances, resolutions and other legal instruments for the Town. The Town Attorney, or his designee, attends Town Council, Architectural Commission, Code Enforcement Board, Landmarks Preservation Commission, Planning and Zoning Commission and other Town meetings to provide legal advice and direction regarding issues related to the deliberations of the Mayor, Town Council, Boards and Commissions. The Town Attorney is a contractual position serving at the pleasure of the Town Council.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	493,174	475,308	402,500	476,078	407,800	1.32%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	493,174	475,308	402,500	476,078	407,800	1.32%

Information Systems

PROGRAM: INFORMATION SYSTEMS 125

Mission: This division exists to maximize the capacity of information systems and technology to leverage human potential in service to the Town of Palm Beach.

Main Activities: The most important things we do to fulfill the mission are:

- Provide support and services to each department allowing them to best perform their jobs
- Support collaboration of emerging technology among Town personnel and residents
- Keep an electronic and technologic consensus between Town employees that allows for a more educated, informed and connected government
- Centralized systems support, service, programming and server high availability
- PC maintenance, upgrades, software concurrency
- Coordinate, regulate and educate regarding all computer, telephone and electronic systems
- Coordinate the continued implementation of replacement computers and systems as required.
- Oversee GIS Systems Activities and assist Departments with the use of these systems

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	470,254	485,715	483,100	483,100	483,100	0.00%
Employee Benefits	182,471	185,380	204,400	204,400	228,763	11.92%
Contractual	534,252	649,568	606,000	620,085	591,700	-2.36%
Commodities	157,636	102,022	93,600	93,600	58,400	-37.61%
Capital Outlay	349,465	386,703	183,500	195,347	17,500	-90.46%
Depreciation	330,000	330,000	330,000	330,000	330,000	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	2,024,078	2,139,388	1,900,600	1,926,532	1,709,463	-10.06%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
The decrease in contractual is due the elimination of outside programming services, offset by an increase in software licensing and support.

Commodities:
Reduction in funds budgeted for computer software and minor computer equipment.

Capital Outlay:
The reduction in capital is due to the completion of the five year Town Wide software plan and the elimination of funds for capital software purchases.

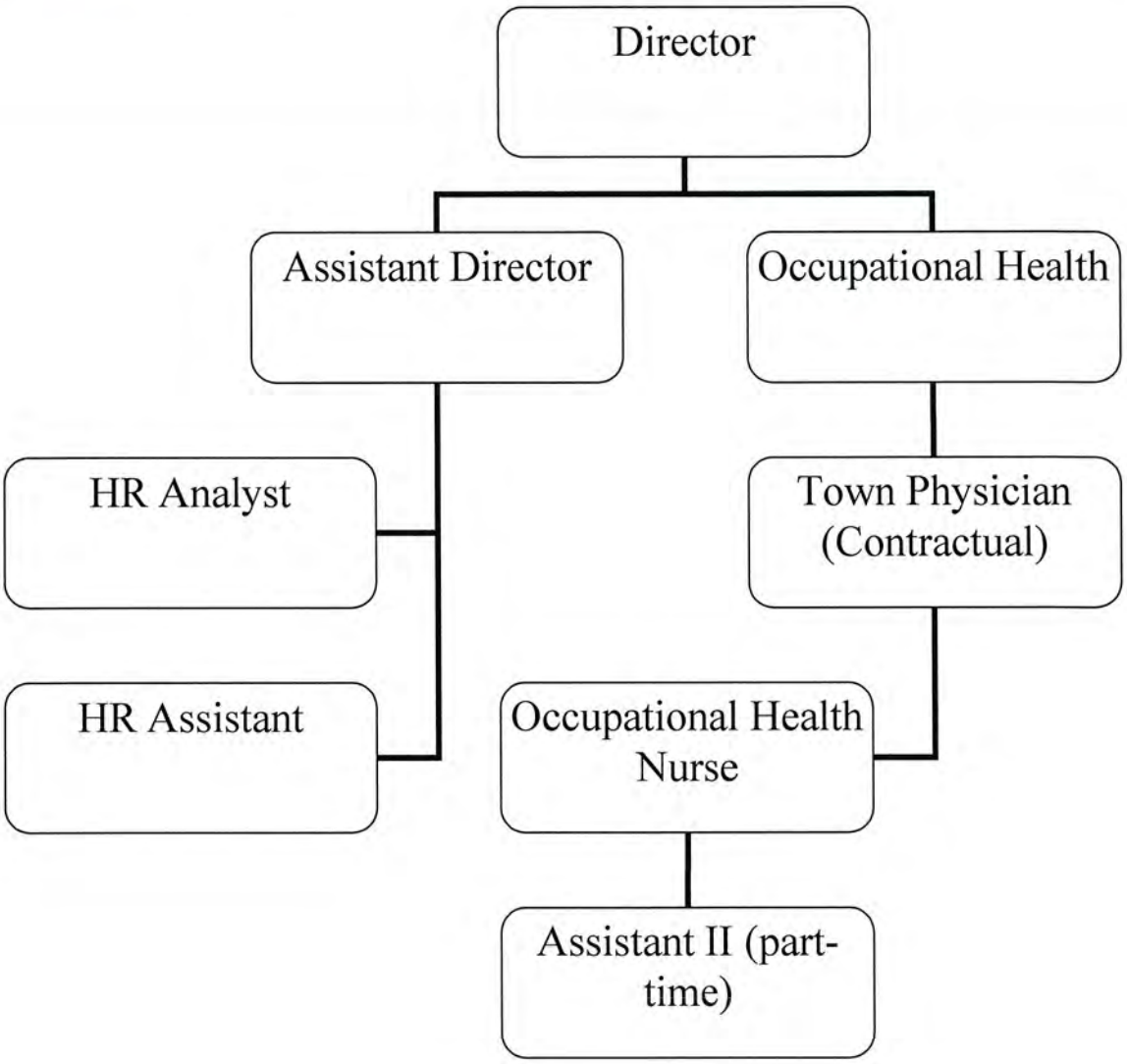
Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Information Systems Manager	1.00	1.00	1.00	1.00	1.00
Systems Analyst	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Information Systems Specialist	3.00	3.00	3.00	3.00	3.00
	6.00	6.00	6.00	6.00	6.00

GOALS AND OBJECTIVES	
GOAL: 100% systems availability	OBJECTIVES: Track downtime % and report exceptions Update As of September 2010, the main computer systems in the Town had one unscheduled downtime event due to issues with construction. Routine Maintenance and upgrades were performed during off hours to minimize interruptions to Town Operations.
GOAL: Assure data integrity and security	OBJECTIVES: Protection systems in place with security exceptions noted Update During 2010, the Office of Information Systems was audited twice by the Town's auditors as well as an internal auditor and was found to have in place all the necessary safeguards for the Town's data as well as security for the Town's systems. Daily backups are done 5 days a week on a four week rotation along with permanent monthly backups. All backups are rotated offsite.
GOAL: Employees will have the knowledge to take advantage of available systems and software.	OBJECTIVES: Classes provided and customer satisfaction by user surveys Update During the summer 2010, the Office of Information Systems provided an extensive inventory and during this process, staff assisted every user with individual needs at their desk. Training has been provided on all the new Eden HR systems as well as the Telestaff systems.
GOAL: Maximum interoperability among a broad spectrum of applications	OBJECTIVES: Success rate of bringing data and software together and customer satisfaction Update During the implementation of the OSSI system, we have integrated Locution and Pro Q&A systems for Fire Rescue and the OSSI CAD process. There has also been the integration of Laserfiche and Eden which was completed for two departments during FY10.
GOAL: High service level to minimize limitations to productive work...24/7 timely response to priority requests	OBJECTIVES: Timeliness of response to call and customer satisfaction (Work Order Completion Rate) Update The average response time for a priority work order is 2 to 4 hours. The average response time to a normal work order is 2 to 4 days. The average response time to a low priority work order was 10 to 12 days. The average response time to a call to the Town's hotline is immediate.

	The average response time to an off hours call is 2 hours.
GOAL: Maintain an advanced knowledge base of emergent technologies among I.S. staff	OBJECTIVES: Relevant training hours and report new ideas and approaches Update Information systems staff have attended two Seminars related to products that are used within the Town. Information Systems staff have attended two conferences over the past year and have also been involved in onsite training provided by Town vendors. This has allowed the staff to maintain and increase their knowledge base of applications and systems that are currently in use.
GOAL: Plan and implement multi year software systems plan	OBJECTIVES: Successful implementation and conversion to new systems Update As of September, 2010 the Town Wide implementation of the OSSI Public Safety software systems has been completed. The major modules have all been implemented and final tweaking of these systems is in progress
GOAL: Conduct the work of Information Systems in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except re reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program decreased from 2.84% in FY10 to 2.68% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Computer Availability	100%	100%	100%	100%
Computer Upgrades – Hardware & Software (# of Implementations)	150	170	155	145
Computer Connectivity (%)	100%	100%	100%	100%
Number of Failures (Reliability)	0	1	0	1
Provide Training and Support (# of People Trained/Assisted)	150	150	100	145
Number of Work Orders (Avg per Year)	1920	2105	2318	1858
Number of Devices Supported	380	391	398	344
Number of Employees per Device	64	67	68	57
Response Times to Work Orders (ASAP)	2-5 hrs	3-4 hrs	2-4 hrs	4 hrs
Number of Off-Hour Calls for Service	22	20	19	18
Off Hour Response Time	1-3 hrs	1-3 hrs	1-2 hrs	1-2 hrs

Human Resources


Director
Assistant Director
Occupational Health
HR Analyst
Town Physician (Contractual)
HR Assistant
Occupational Health Nurse
Assistant II (part-time)

Key Results and Measurement Methodology

GOALS AND OBJECTIVES	
GOAL: Recruit and retain a productive workforce.	OBJECTIVES: Maintain an employee turnover rate of 8.5% or lower. 2010 Update During the 2010 fiscal year, there were 26 separations from Town employment resulting in a 7.22% annual turnover rate. State and national median turnover rates during this same period is 16.1%
GOAL: Maintain a pay system that is competitive in the marketplace.	OBJECTIVES: Conduct exit interviews to insure that less than 5% of employees leave for similar employment in the public sector because of pay. Maintain pay that is in the top quartile relevant to the measurement of benchmark positions as they relate to the market and to job content. 2010 Update The Town's compensation practice is to maintain pay ranges that are in the top quartile relative to benchmark positions for Palm Beach County governmental employers. Due to lack of pay increases and budget restrictions throughout the county, pay ranges in the region have not been adjusted. Exit interviews are conducted on a voluntary basis. Exit interviews indicate no major concerns relative to the organization's pay or benefits. Of the 26 separations there were 11 retirements, 6 involuntary terminations, and 11 voluntary resignations. Based on feedback from the voluntary resignations the predominant reason for separation of employment was career growth.
GOAL: Establish and maintain policies that are administered consistently throughout the Town.	OBJECTIVES: Continue to revise and update Employee Personnel Manual and educate the organization on its use. 2010 Update The Employee Personnel Manual was updated with a release date of October 11, 2010. Employees were provided with a list of the section changes and provided Human Resources with their signature of receipt. The Department plans to review the Manual on an on-going basis, propose necessary revisions based on any changes to Federal and/or State law or organizational changes, and will distribute electronic updates to all employees.

GOAL: Administer an employee health plan that is understandable, useful, and competitive.	OBJECTIVES: Ensure employees' awareness and perception of the value of the benefit through informal employee feedback at open enrollment and during the year. 2010 Update The structure of the plan meets the needs of employees and continues to be viewed as a valuable benefit. Detailed information and meetings regarding Open Enrollment was provided in November 2009 for the 2010 plan year. Additionally, employees had the opportunity to meet with and ask questions to representatives from all levels of insurance coverage. Employee feedback during open enrollment continues to indicate that the Town's health plan is understandable and competitive.
GOAL: Maintain a cost efficient and highly competitive health care plan.	OBJECTIVES: Maintain a health care plan with benefits that are in the top quartile of plans offered by Palm Beach County governmental employers and ensure that cost increases to the plan do not exceed annual increases experienced by the national and regional trends as determined by the Town's Third Party Administrator. 2010 Update Results of current benefit surveys show that the Town's benefits and health care plans continue to be in the top quartile of plans offered by Palm Beach County governmental employers. The overall increase in Town's healthcare costs for the 2011 calendar year is approximately 8.2%. This is 2.3% lower than the current trend of 10.5% and is attributable to the Town's better than average claims experience, level of fixed costs negotiated for 2010, and medical plan changes implemented effective January 1, 2010.

PROGRAM: HUMAN RESOURCES 123

Main Activities: The most important things we do to fulfill the Town's mission are to provide cost effective and competitive compensation and benefit plans to employees; shield the Town from costly litigation related to employment issues; and provide support to employees, which enables them to serve the Town with
pride.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	384,467	363,230	361,400	361,400	334,356	-7.48%
Employee Benefits	155,912	158,365	154,600	154,600	164,241	6.24%
Contractual	151,420	111,261	137,300	137,300	108,325	-21.10%
Commodities	32,745	21,073	36,000	36,000	31,127	-13.54%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,452	1,500	1,500	1,500	1,500	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	725,996	655,429	690,800	690,800	639,549	-7.42%

Salaries and Wages:
Decrease due to the elimination of a Human Resources Assistant position.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Decrease due predominantly to reductions in recruitment and printing expenses. Town funding for retirement recognition was also eliminated. Additional reductions occurred within professional development and general office operational expenses such as postage.

Commodities:
Decrease resulting from reductions in office, medical, and testing supplies.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Director of Human Resources	0.80	0.80	0.80	0.80	0.80
Assistant Director	1.00	1.00	0.80	0.80	0.60
Occupational Health Nurse	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	0.30	0.30	0.60	0.60	0.90
HR Assistant	1.30	1.30	1.25	1.25	0.90
Secretary II/Clinic (p/t)	0.50	0.50	0.50	0.50	0.37
	4.90	4.90	4.95	4.95	4.57

Operational analysis of the Human Resources Department resulted in the reorganization of duties. The management and analysis of the health insurance program shifted from the Human Resources Analyst to the Assistant Director and the Secretary II within the Clinic provides additional support in development and coordination of wellness programs. Therefore, there is a reallocation of FTE for those positions between the Human Resource 123 and the Self Insurance Fund (Health Benefit) 502 programs.

In FY10 the Human Resource Department eliminated one vacant non-exempt HR Assistant position. The two HR Assistant positions were partially funded thru the Human Resource 123 and the Self Insurance Fund (Health Benefit) 502 programs. The significant portion of the work supporting the management of the health benefit performed by the eliminated position was outsourced in FY10. Therefore, there is a partial FTE reduction within this program with the balance of the FTE for the eliminated position removed from the Self Insurance Fund (Health Benefit) 502 program.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Respond to Requests for Applications	1056	2226	2398	2100
Process and Screen Applications	621	1407	1499	471
Administer Employment and Promotional Exams	502	693	932	117
Provide Training and Orientation to New Employees	28	17	47	3
Process Employee Performance Evaluations	371	360	390	360

Finance

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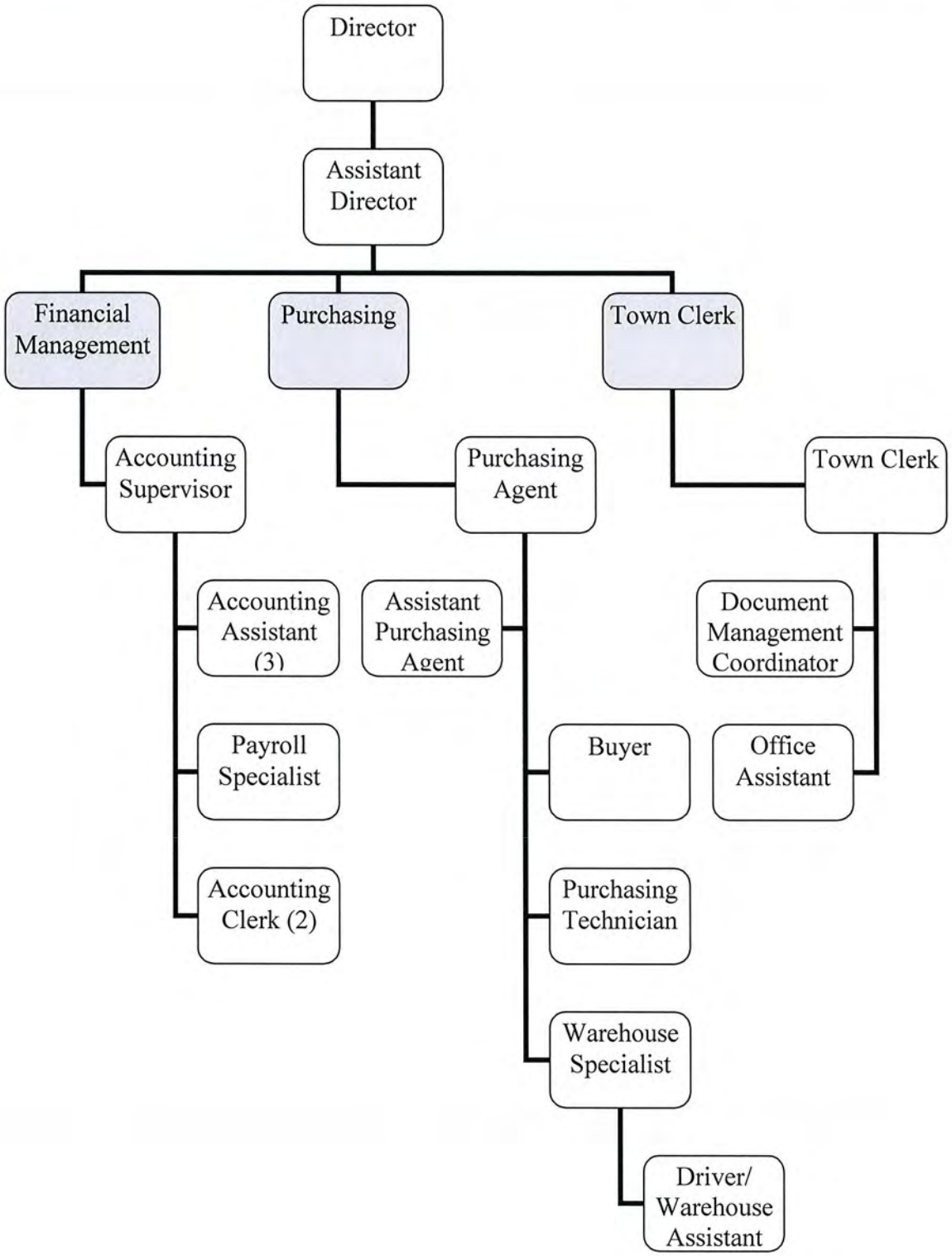

Director
Assistant Director
Financial Management
Purchasing
Town Clerk
Accounting Supervisor
Purchasing Agent
Town Clerk
Accounting Assistant (3)
Assistant Purchasing Agent
Document Management Coordinator
Payroll Specialist
Buyer
Office Assistant
Accounting Clerk (2)
Purchasing Technician
Warehouse Specialist
Driver/ Warehouse Assistant

Key Results and Measurement Methodology

GOALS AND OBJECTIVES	
GOAL: Budget is balanced and is a clear operational and financial representation of Town services, investments, revenues and expenditures.	OBJECTIVES: Budget is recognized by the GFOA in the certificate of achievement program and receives outstanding ratings in a minimum of 15 of the 27 criteria. 2010 Results Received GFOA Distinguished Budget Presentation Award. Received outstanding ratings as follows: FY2010 – 6 FY2009 – 2 FY2008 – 12 FY2007 – 33 FY2006 – 24
GOAL: Strong, sustainable fiscal position with established policies to guide decision-making.	OBJECTIVES: Maintain AAA Issuer Rating with Moody's and Standard and Poor's Fund Balance exceeds 25% of the operating budget. 2010 Results AAA ratings with Moody's and Standard and Poor's. S&P reaffirmed the Town's AAA Issuer Rating and AA+ Revenue Bond ratings, due to Town's strong, sustainable finances and strong financial management policies. FY10 Fund Balance represents 28% of operating budget.

Fund	Department
001	25
General	Finance

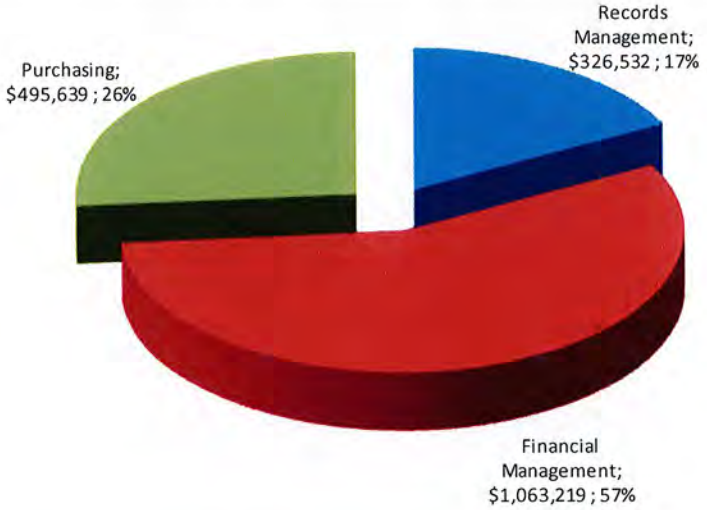
Mission: The Finance Department is dedicated to providing the highest quality service through a commitment to excellence, integrity and teamwork. We serve the finance, purchasing and record management needs of the Town Council, citizens, Town Manager, Town employees and general public. We provide publications and information to inform citizens and other interested parties regarding the financial position and operations of the Town. We use Generally accepted Accounting Principles and GFOA budgeting standards to assure that policy makers and the community are well informed and the Town remains fiscally strong. It is important to us to perform our duties efficiently effectively, reliably, and accurately. We take pride in serving our elected officials, our fellow employees and our community.

Revenue Summary

Title	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	% Variance
Charitable Solicitations Fee	34,880	44,310	67,000	58,700	56,000	-16.42%
Charitable Solicit. Adv. Fee	26,820	4,200	-	-	-	0.00%
Char Solit Late Filing Fee	525	475	300	300	5,000	1566.67%
Meeting Tapes Sales	230	510	600	200	600	0.00%
Lien Search Fee	14,841	12,031	12,000	20,000	20,000	66.67%
"CPA" Revenue Share	-	1,013	-	3,000	-	0.00%
TOTALS	77,296	62,539	79,900	82,200	81,600	2.13%

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	1,129,970	1,160,643	1,136,000	1,098,400	1,118,900	-1.51%
Employee Benefits	462,310	489,453	494,900	484,767	535,740	8.25%
Contractual	222,307	209,835	210,700	192,990	201,620	-4.31%
Commodities	29,917	23,840	24,100	25,484	23,730	-1.54%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	5,438	5,449	5,400	5,400	5,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,849,942	1,889,220	1,871,100	1,807,041	1,885,390	0.76%



	FY2008	FY2009	FY2010	FY2011
Total Full Time Equivalent Employees	18	17.95	17.45	17.45

PROGRAM: RECORDS MANAGEMENT 131

Mission: This division exists to provide reliable record keeping and efficient election management that meets the standards of the community.

Main Activities: The most important things we do to fulfill the mission are:

- Take minutes and transcribe in an accurate and timely fashion
- Maintain official codes and documents
- Coordinate and manage municipal elections
- Process and issue various permits
- Fulfill public records requests
- Ensure record availability both electronically and by hard copy

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	192,553	197,329	178,000	178,000	169,306	-4.88%
Employee Benefits	81,354	83,307	79,300	79,300	89,456	12.81%
Contractual	71,172	66,499	53,000	53,000	61,970	16.92%
Commodities	2,793	4,724	4,100	4,100	4,500	9.76%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,338	1,300	1,300	1,300	1,300	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	349,210	353,158	315,700	315,700	326,532	3.43%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increase in scanning and legal advertising.

Commodities:
Increase in office supplies.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Town Clerk	1.00	1.00	1.00	1.00	1.00
Document Management Coordinator	1.00	1.00	1.00	1.00	1.00
Secretary III	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00

GOALS AND OBJECTIVES	
GOAL: Conduct all municipal elections in accordance with State law.	OBJECTIVES: 100% of election notices are published within the time limit required by State law. 100% of candidates meet filing deadlines for campaign contribution and expenditure reports and personal financial statements. Update There were 15 election notices, of which 100% were published within the time limit required by State law. One election was held during FY10: the general municipal election. During the FY2010 election, there were 5 candidates, and 1 Political Action Committee, 100% of which met the deadlines for filing the campaign contribution/ expenditure reports and for filing personal financial statements.
GOAL: Publish Town Council Actions, Audio and Town Council Meeting Minutes in accordance with acceptable standards.	OBJECTIVES All Town Council Summary Actions, Audio and Town Council meeting minutes are reported and posted in a timely manner. Update 100% of Town Council Summary Actions for FY09-10 were reported and posted on the website within two working days. All Town Council meeting minutes for FY09-10 were transcribed in time to be approved at the next Town Council meeting. All audio posted on the internet within 24 hours.

GOAL: Maintain record of all legislative actions of the Town Council and ensure document accessibility of all official records.	OBJECTIVES: All ordinances, resolutions, agreements, contracts, bulletin board/legal notice postings, board/commission applications, and vehicle certificates of title are processed within regulatory requirements, or within four working days. Update Includes 35 ordinances, 149 resolutions, 81 documents (agreements and contracts), 308 bulletin board postings, 88 board/commission applications and 43 vehicle certificates of title. All ordinances were published for legal notice within the time limit required by State law. All official documents were scanned and added to the Town website to ensure accessibility. All 100 years of Resolutions are available on the Town Clerk website, with ordinances approximately 25% complete.
GOAL: Process all public records requests and permits issued by the Town Clerk's office in a timely manner.	OBJECTIVES: 100% of the various permits that the Town Clerk's office is responsible for are reviewed and issued within the time frames established by the Town Code of Ordinances. 100% of public records requests are responded to within the time frame established by Florida Statutes.
GOAL: Conduct the work of the Town Clerk's Office in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .47% in FY10 to .51% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Charitable Solicitation Permits Issued	112	119	158	88
All Other Permits Issued	16	13	13	14
Meetings Attended – Minutes Transcribed	58	65	93	85
Board/Commission Applications Processed	45	65	79	88
Public Records Requests	93	130	237	260

PROGRAM: FINANCIAL MANAGEMENT 141

Mission: This division exists to provide central accounting, fiscal control and professional advice and recommendations in the formation of sound fiscal policies to ensure long term financial strength for the Town of Palm Beach.

Main Activities: The most important things we do to fulfill the mission are:

- Advise the Town Council and Manager regarding financial matters
- Development and recommend administrative and Council fiscal policy
- Provide internal checks and balances regarding financial control and purchasing procedures
- Develop and submit an annual budget that is reliable and balanced
- Direct purchasing activities in an efficient effective manner
- Participate in professional organizations to stay current and seek validation

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	607,268	625,780	633,400	595,800	624,800	-1.36%
Employee Benefits	246,955	265,083	276,800	266,667	291,319	5.25%
Contractual	140,842	133,737	148,000	130,140	132,100	-10.74%
Commodities	12,584	12,917	12,500	13,400	13,300	6.40%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,651	1,700	1,700	1,700	1,700	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,009,300	1,039,216	1,072,400	1,007,707	1,063,219	-0.86%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Decrease in printing costs. Bank service charges and auditing fees also decreased as did equipment rental and copy machine charges due the elimination of a copy machine in favor of sharing a machine with the Town Manager's office.

Commodities:
Increase in office supplies.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Finance Director	1.00	1.00	0.95	0.95	0.95
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00
Accounting Assistant	1.00	1.00	1.00	1.00	2.00
Accounting Clerk	4.00	4.00	4.00	3.00	3.00
Secretary	1.00	1.00	1.00	1.00	-
Payroll Specialist	-	-	-	1.00	1.00
	9.00	9.00	8.95	8.95	8.95

GOALS AND OBJECTIVES	
GOAL: Budget is an understandable policy document, operations guide, financial plan and communications device.	OBJECTIVES: Each department has Hey Result Measures that are useful to them in managing operations as measured by internal survey and feedback. Annually receive the GFOA Distinguished Budget Presentation Award with a goal to receive an outstanding award designation. Update KRMs have been established for each program. Received Distinguished Budget Presentation Award and received 6 outstanding ratings in 27 categories, up from 2 in the prior year.
GOAL: Maximize rate of return on investments while applying the GFOA Best Practices guidelines	OBJECTIVES: The Towns annualized rate of return exceeds that of the State Board of Administration rate of return and benchmark rate of returns for each investment. Update The annualized returns through September 2010 were 2.15% for the 1-3 year bond fund, the Merrill 1-3 year Government Index was 2.54%, and 5.47% for Intermediate Bond Fund compared to the Barclays Capital Intermediate Aggregate of 7.16%. The PFM Fixed Income return was 1.36%. The Merrill 1 year US Tbill Index rate was .91%. The blended yield for the fiscal year was 2.01%
GOAL: Sound financial and accountability system with established policies to guide decision-making.	OBJECTIVES: AAA Bond rating, clean audit report with a minimal amount of management comments. Update Maintained AAA bond rating with Moody's and S&P reaffirmed the AAA issuer Rating and the AA+ Revenue Bond rating. Clean opinion from auditors for Town's financial statements. Received 11 management letter comments.
GOAL: Conduct the work of Financial Management in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 1.60% in FY10 to 1.67% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Parking Tickets Issued	22,487	17,038	13,392	12,417
Parking Tickets Paid	20,502	15,442	11,943	10,551
Parking Ticket Collection Rate (not including penalties)	91.1%	91.2%	87.2%	86.8%
GO Bond Ratings				
Moody's Investor Services	Aaa	Aaa	Aaa	Aaa
Standard & Poor's	AAA	AAA	AAA	AAA
Investment Yield – Blended	5.44%	3.37%	2.7%	2.01%

PROGRAM: PURCHASING 144

Mission: The Purchasing Division provides professional procurement services to the Town Departments while ensuring compliance with Florida State Statutes, and Town Purchasing Policies and Procedures. These services include purchase of supplies, equipment and services in an efficient, effective manner as well as managing the purchasing card program, the fixed asset inventory, central stores warehouse, and surplus property.

Main activities: The most important things we do to fulfill the mission are:

- Develop and administer purchasing policies consistent with established policies and procedures and sound business practice.
- Continually seek to improve procurement and inventory processes while providing top quality service and products.
- Ensure delivery of critical purchases on time
- Maintain positive vendor relationships
- Evaluate warehouse stock to minimize long term storage and obsolete materials

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	330,149	337,534	324,600	324,600	324,794	0.06%
Employee Benefits	134,001	141,063	138,800	138,800	154,965	11.65%
Contractual	10,293	9,600	9,700	9,850	7,550	-22.16%
Commodities	14,540	6,200	7,500	7,984	5,930	-20.93%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,449	2,449	2,400	2,400	2,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	491,432	496,845	483,000	483,634	495,639	2.62%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Decrease in professional development

Commodities:
Decrease in building maintenance supplies, fuel expenses and office supplies.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Purchasing Agent	1.00	1.00	1.00	1.00	1.00
Assistant Purchasing Agent	1.00	1.00	1.00	1.00	1.00
Buyer	1.00	1.00	1.00	1.00	1.00
Purchasing Technician	1.00	1.00	1.00	1.00	1.00
Warehouse Coordinator	1.00	1.00	1.00	1.00	1.00
Driver/Delivery Person	1.00	1.00	1.00	0.50	0.50
	6.00	6.00	6.00	5.50	5.50

GOALS AND OBJECTIVES	
GOAL: Manage inventory to meet Town Departments' requirements without overstock, understock or waste.	OBJECTIVES: Evaluation of inventory usage and elimination of obsolete items. Obtain fixed annual pricing for highly used items whenever possible. Update Ongoing valuation of inventory items identifying obsolete items and revise stocking levels based on actual usage and addition of items for new equipment. Annual contracts have been established with major suppliers for automotive parts, safety products and tire remolds.
GOAL: Good relationships with vendors to secure best bids from best vendors	OBJECTIVES: Maintain unbiased vendor selections. Update New sources of supplies are continually being explored. Vendor date base has been updated and interviews conducted with new suppliers. The use of internet postings has provided additional competition. State Contract use and participation in Co-Op contracts have provided considerable cost savings.
GOAL: Conduct the work of the Purchasing Department in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .72% in FY10 to .78% in FY11.
GOAL: Provide value added services to the Town through the procurement process.	OBJECTIVES: Review current purchasing methods and identify alternate means of procurement that will result in cost savings for the Town. Update Bids, RFPs, RFQs and Quotes are advertised on DemandStar and the Town web site. This has resulted in identifying additional supply sources and in obtaining lower cost of goods. The Town is a member of the South East Florida Governmental Purchasing Cooperative providing additional sources for commonly used items with quantity discounts. The Purchasing Manual has been updated providing guidance to Town Departments and training seminars have been conducted with all Departments.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Purchase Orders Written	1385	1965	1579	1366
Bids, RFPs, RFQs	23	28	25	29
Warehouse:				
Number of issues	6850	3082	(A)	(A)
Dollar value	$270,419	$260,865	(A)	(A)
Cost Avoidance	$75,000	$67,297	$63,766	$73,262
Dollars Spent Using Purchasing Card Program	$1,007,685	$1,079,490	$1,013,301	$990,737

(A) Due to the conversion to a new software system, and the need to write custom reports, this information is not available at the present time.

Planning, Zoning and Building

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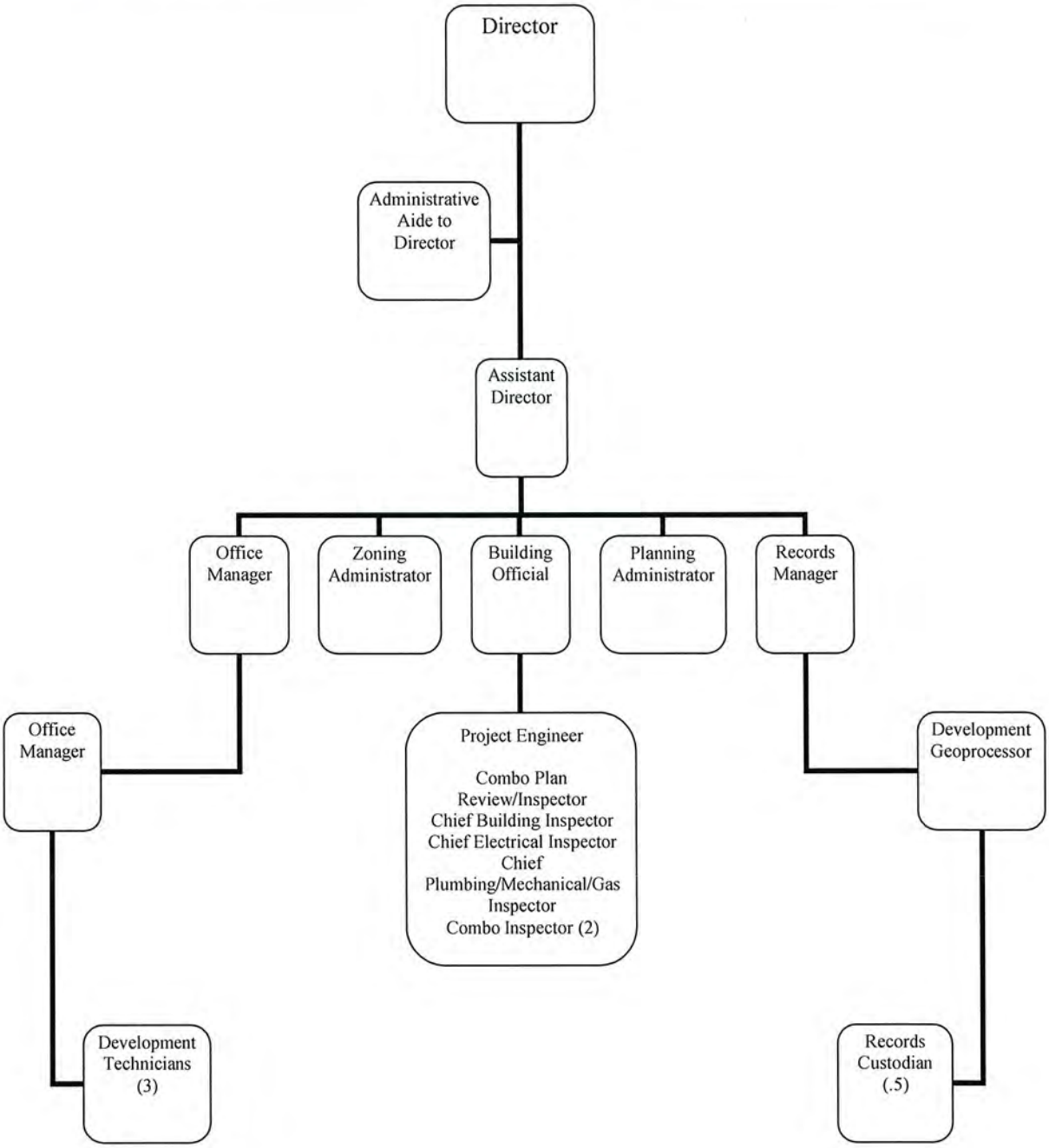

Director
Administrative Aide to Director
Assistant Director
Office Manager
Zoning Administrator
Building Official
Planning Administrator
Records Manager
Office Manager
Project Engineer
Combo Plan Review/Inspector
Chief Building Inspector
Chief Electrical Inspector
Chief Plumbing/Mechanical/Gas Inspector
Combo Inspector (2)
Development Geoprocessor
Development Technicians (3)
Records Custodian (.5)

Key Results and Measurement Methodology

GOALS AND OBJECTIVES	
GOAL: Promoting and maintaining quality of construction and safety of building systems through complete review of plans and protective inspections.	OBJECTIVES: The new computer system will provide in quantifiable measures the number of comments during plan review and the number of times plans are returned which will enable department to identify areas where additional education would be beneficial to contractors. Track the percentage of failed inspections before and after development and implementation of the checklists. Measure the ISO rating and individual component scores from year to year. 2010 Results Checklists are in use for a number of permit types. Completed checklists are being scanned into the computer system and are a permanent record. Plan review comments are also being entered into the "Actions" section of the permit template and are available online to contractors and design professionals. Inspectors are now able to post all inspection results in the computer templates and to list any inspection comments in the project's permanent record.
GOAL: Customers fully informed of Department programs through adequate education/information.	OBJECTIVES: Develop and disseminate brochures on Department programs and track through pre and post-survey the level of public awareness of Department programs. Many forms and guidelines have been posted and are now available on the Town's website. The permit application process is now visible online as well. Contractors can now track their application online and view any comments as soon as they are posted. This functionality has been instrumental in reducing call volume to the Department. Contractor meetings are held regularly with participation from Police, Code Enforcement, Fire and the Public Works Departments. Contractors are now able to research inspection results online and view a list of any items requiring correction. The ability to schedule and cancel their inspections on line has recently been added. 2010 Results The Department continues to increase the number of informational and instructional documents and brochures.

GOAL: Department activities promote a variety of Town-serving businesses.	OBJECTIVES: Develop strategies for promoting Town-serving businesses. Track change in types of businesses and average size of businesses annually. 2010 Results The final Town proposal related to a study of the Royal Poinciana Way corridor, was considered by the Planning & Zoning Commission and Town Council and was not adopted. The Testa application for the five acres on Royal Poinciana Way has been tabled indefinately. The Town Council will be considering the town-serving study in November as well for possible modifications to that ordinance.
GOAL: Department activities promote and maintain desirable neighborhoods.	OBJECTIVES: Conduct an annual evaluation of neighborhood condition, and develop strategies for those areas where condition or desirability is decreasing. Track property values as an indicator of change. 2010 Results Landmark properties are being visited and assessed when reported or when observed in the field, and as part of the Historic Site Survey, which is anticipated to be presented to Town Council in January, 2011. Comprehensive evaluation of neighborhood conditions will be conducted as staffing levels permit. Addition of Landmark Program functionality will be added to the new computer system as time permits, with the intention of tracking condition of properties over time.
GOAL: Review of construction plans in a timely manner which exceeds industry standards.	OBJECTIVES: Develop guidelines for the optimum review time required by permit type, including reviews by other Departments. Work with other Departments in promoting conformance to the guidelines. Track the length of time to process permits, establish a base line and track this measure over time. 2010 Results Use of the new computer system has allowed the department to identify those permits which can be completely scanned into the system and will soon allow paperless review of these permits. Naming conventions have been established for the submission of electronic plans and testing of electronic plan review proceeds.

Fund	Department
001	30
General	Planning, Zoning and Building

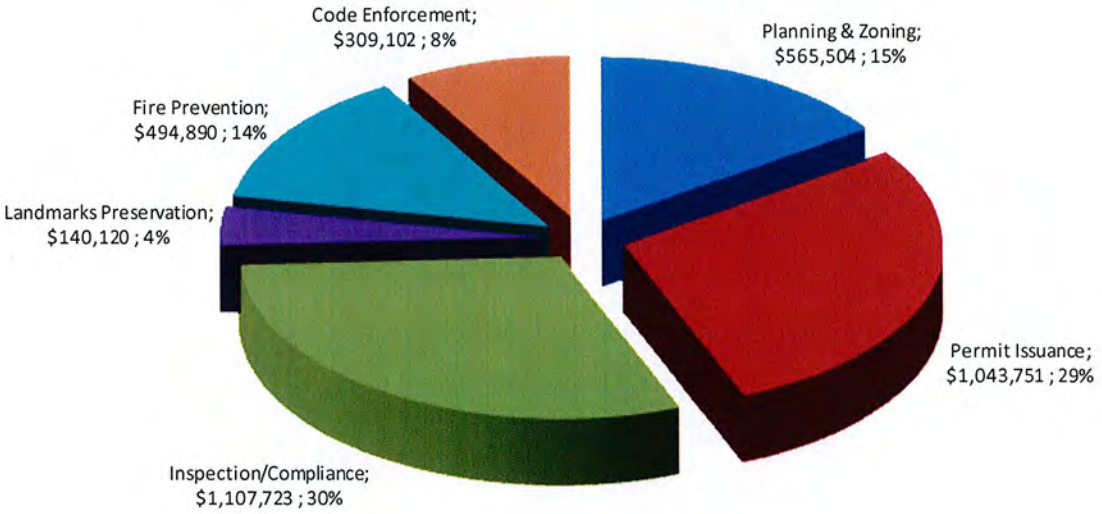
Mission: The Planning, Zoning and Building Department identifies, recommends and implements the vision of the community, as expressed through the policies of the Town Council, relative to the development, redevelopment and use of real property, to ensure the beauty, quality of life and character of the Town, and the health, safety and welfare of our residents, businesses and visitors, while providing the highest quality of service to our customers.

Revenue Summary

Title	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	% Variance
Business Tax Receipts	717,442	702,244	700,000	700,000	700,000	0.00%
Business Tax Rec Pen	24,094	23,995	20,000	20,000	21,000	5.00%
Building	5,253,615	3,369,320	3,800,000	2,631,000	3,800,000	0.00%
Radon Gas	64	28	100	100	100	0.00%
Electrical	352,862	314,084	200,000	243,500	225,000	12.50%
Plumbing	232,280	180,038	90,000	153,500	150,000	66.67%
Except/Var. App.	143,962	127,850	120,000	105,600	110,000	-8.33%
Consultants Fees	46,335	24,190	10,000	16,200	20,000	100.00%
Special Plan Rev Fee	381,200	293,500	250,000	235,000	275,000	10.00%
Reinspection Fees	3,700	2,450	5,000	3,300	5,000	0.00%
Special Detail - PZB	3,885	3,120	-	2,300	-	0.00%
Abandonments	480	2,948	1,000	-	1,000	0.00%
Architectural Fees	129,810	118,486	110,000	96,000	110,000	0.00%
Landmarks Submittal	19,065	15,245	14,000	17,600	15,000	7.14%
Tax Abatement Program	1,200	-	1,200	-	1,200	0.00%
Mechanical Permits	265,823	224,850	100,000	235,900	175,000	75.00%
Contractor Reg Fee	-	13,356	6,000	9,300	10,000	66.67%
Landscape Permit	-	2,450	10,000	200	10,000	0.00%
Building Permit Search	9,895	8,330	5,000	14,500	15,000	200.00%
Dune Vegetation Fee	700	1,400	5,000	2,100	5,000	0.00%
Permit Revision Fee	-	-	-	-	150,000	100.00%
Flood Plain Mgmt Permit	-	-	-	-	180,000	100.00%
Right Of Way Permits	170,978	100,285	130,000	95,000	100,000	-23.08%
County Occ. Licenses	24,700	22,924	20,000	20,000	25,000	25.00%
Tent Permits	8,625	3,311	6,000	6,000	6,000	0.00%
Bldg. Insp. Fund Fees	39	38	100	-	100	0.00%
Bldg/Elec/Plumbing Code	10	138	100	100	100	0.00%
Map/Sales Code	-	-	100	-	100	0.00%
Certification Copy	608	267	100	500	503	403.00%
Microfiche/Scanned Docs	15,260	9,514	10,000	11,100	12,000	20.00%
TOTALS	7,806,632	5,564,361	5,613,700	4,618,800	6,122,103	9.06%

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	2,022,639	2,027,642	2,131,300	2,005,079	1,959,567	-8.06%
Employee Benefits	870,212	904,138	949,200	949,171	978,623	3.10%
Contractual	976,168	765,770	737,300	794,500	623,500	-15.43%
Commodities	54,738	67,445	67,100	67,100	80,700	20.27%
Capital Outlay	7,368	24,763	7,500	14,220	7,500	0.00%
Depreciation	11,197	11,200	11,200	11,200	11,200	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	3,942,322	3,800,958	3,903,600	3,841,270	3,661,090	-6.21%



	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	29	29.00	28.75	27.25

Changes to FTEs:

- - .5 Development Review Specialist (which replaced 1 Development Review Specialist in FY10)
- -.5 Parking/Code Enforcement Sergeant (sworn position)
- +.5 Parking/Code Enforcement Manager (civilian position)
- -1 Assistant Fire Marshal

PROGRAM: PLANNING AND ZONING 211

Mission: This division exists to stabilize and preserve the aesthetic, historical and economic values of Palm Beach.

Main Activities: The most important things we do to fulfill the mission are:

- Coordination and support of commissions
- Conduct planning and zoning studies, and recommend changes where necessary
- Develop, recommend, implement and enforce policies in a highly professional manner
- Maintain all maps and data contained in the Comprehensive Plan and LDR
- Interpret zoning code, Comprehensive Plan and Land Development Regulations and process applications
- Keep citizens informed of policies and procedures and solicit input from citizens
- Work continually to improve the efficiency and effectiveness of systems and staff

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	364,142	316,387	317,100	317,000	313,700	-1.07%
Employee Benefits	115,250	109,635	113,800	113,900	125,904	10.64%
Contractual	335,442	225,878	136,600	197,500	112,400	-17.72%
Commodities	5,287	5,234	8,000	8,000	13,500	68.75%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	820,121	657,134	575,500	636,400	565,504	-1.74%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
This expenditure category includes all contractual costs for planning activities, such as traffic studies, legal expenses, travel, and postage.

Commodities:
Increase is due to purchase of replacement office equipment, including printers, scanners and computers. Increase also includes replacement safe for storage of original plat maps.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Director	0.70	0.70	0.70	0.70	0.70
Assistant Director	1.00	1.00	0.35	0.35	0.35
Zoning Administrator	1.00	1.00	1.00	1.00	1.00
Development Review Specialist	-	-	0.50	0.50	0.50
Planning Administrator	0.40	0.40	0.40	0.40	0.40
Administrative Aide	0.50	0.50	0.50	0.50	0.50
Office Manager	0.12	0.12	0.12	0.12	0.12
	3.72	3.72	3.57	3.57	3.57

GOALS AND OBJECTIVES	
GOAL: The community receives accurate and consistent information about its zoning code, LDR and Comprehensive Plan	OBJECTIVES: Decrease in amount of conflicting information and time involved in resolving conflicts Update The Department maintains a log of interpretations of the code of ordinances for use by all members of staff to maintain consistency and accuracy in interpretations. The Department is required by state statute to maintain a land development regulation manual for use by its customers to provide a convenient and comprehensive source of information for people who develop or redevelop in Town. The Staff will be completing this activity in house due to funding constraints, and it has been scheduled for completion over the next twelve months. The Department is also required by State Statute to maintain, evaluate and amend (when necessary) its Comprehensive Plan. The Department is in the beginning stages of evaluating its Comprehensive Plan, which is due to be completed in 2013.
GOAL: The Comprehensive Plan and zoning amendments process is clear, straightforward and regulatory applications are structured as to elicit complete and correct information.	OBJECTIVES: Time spent answering questions, mistakes on applications and work contemplated is clear and understood. Update The department has upgraded its application forms, including new digital submittal requirements and the completeness and accuracy of applications continues to improve. The staff will continue to modify applications as needed in order to ensure that adequate information is provided to enable the Commissions and the Town Council to make informed decisions. The department continues to review and update (when needed) checklists for various application processes, to improve our ability to review applications for completeness and accuracy.
GOAL: Staff continually examines and improves systems and procedures for greatest efficiency and effectiveness.	OBJECTIVES: Outreach efforts, benchmarking and organizational participation reported with new ideas and systems applied. Update Staff strives to improve its procedures continually to accommodate limited resources and decreased staff. The Department will be filling a position and is seeking to recruit for staff skilled in report generation software, to assist the Department in its ongoing efforts to identify areas of greater efficiency.

GOAL: Conduct the work of Planning and Zoning in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service Update The percentage of general fund budget dedicated to this program increased from .86% in FY10 to .89% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Zoning Applications	70	55	56	57
Zoning Study Items	16	19	17	20
Zoning Inquiries	4700	4000	3040	2100
ARCOM Applications	117	104	115	77
ARCOM Staff Approvals	155	101	285	343

PROGRAM: PERMIT ISSUANCE 212

Mission: This division exists to provide for the life safety and welfare of Palm Beach citizens and visitors through the permitting and enforcement of building codes and accurate and accessible historical records of all Departmental files, and promote and maintain high architectural standards of physical structures in Palm Beach.

Main Activities: The most important things we do to fulfill the mission are:

- Review building permit applications and plans for adherence to Town codes and policies and issue building permits
- Communicate town requirements with contractors, designers, property owners and other Town departments
- Ensure that contractors working in the Town have a valid contractor license
- Coordinate and support the Architectural Commission
- Keep citizens informed and educated
- Process applications for architectural approval of proposed construction projects as directed by codes and policy
- Record departmental revenues accurately
- Organize, digitize and retrieve Departmental records for public use

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	519,079	568,977	593,200	567,200	563,384	-5.03%
Employee Benefits	215,648	240,517	235,600	232,119	253,667	7.67%
Contractual	251,885	160,737	271,300	219,600	200,700	-26.02%
Commodities	13,782	31,306	16,400	20,150	20,900	27.44%
Capital Outlay	7,368	24,763	2,500	9,220	2,500	0.00%
Depreciation	2,597	2,600	2,600	2,600	2,600	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,010,359	1,028,901	1,121,600	1,050,889	1,043,751	-6.94%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011. Also reflects reduction of part-time permit intake employee.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
This expenditure category includes contract plan review costs and storage costs for documents not yet scanned. Decrease of $50,000 in contracted plan review, $10,000 in contracted scanning services.

Commodities:
Increase in computer software expenses.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Director	-	-	0.15	0.15	0.15
Assistant Director	-	-	0.30	0.30	0.30
Building Official	1.00	1.00	0.50	0.50	0.50
Planning Administrator	0.30	0.30	0.30	0.30	0.30
Administrative Aide	0.30	0.30	0.30	0.30	0.30
Chief Construction Inspectors	0.30	0.30	0.30	0.30	0.30
Plan Reviewer	0.70	0.70	0.70	0.70	0.70
Development Geoprocessor	1.00	1.00	1.00	1.00	1.00
Storm Water Engineer	0.50	0.50	0.50	0.50	0.50
Development Permit Coordinator	1.00	1.00	1.00	1.00	1.00
Office Manager	0.53	0.53	0.53	0.53	0.53
Development Review Specialist	1.00	1.00	1.00	0.50	1.00
Development Review Coordinator	1.50	1.50	1.50	1.50	0.50
Office Assistant III	1.00	1.00	1.00	1.00	1.00
	9.13	9.13	9.08	8.58	8.08

GOALS AND OBJECTIVES	
GOAL: The quality of life meets or exceeds the community's expectation	OBJECTIVES: Annual community survey indicates satisfaction level of 90% or better Update Town did not conduct an annual survey in 2010. The department has implemented customer satisfaction comment cards. Only seventeen signed comment cards were received in FY2010. Town Hall Renovation caused Comment Card Box to be unavailable for most of the year. However, 100 % received ranked the department with all 5's (the highest rating). Samples of comments are "always going the extra mile", "always friendly, courteous and professional", "going out of their way to be as helpful as possible".
GOAL: Timely issuance of construction related permits with attention to all Town codes and requirements	OBJECTIVES: Average 10-day turnaround with exceptions reported beyond 20 days for unique projects and user feedback survey and complaints logged. Update Average time for first review of building permit applications in 2010 averaged less than 10 days. However, during the summer, for a period of about three weeks, first review time was temporarily extended to 15 days. This can be attributed to volume and vacation schedules. Some delay was also experienced in issuance of the permits after review due to current staffing levels.
GOAL: Timely and accurate record keeping including timely digitization	OBJECTIVES: Current property records (other than plans) to be scanned within one working day of generation. Current plans scanned within six months. Backlog of property records not yet digitized, to be scanned within two years, and

	backlog plans to be scanned within three years. Update Current records continue to be scanned within 1-3 days, either in the Eden software or into Laserfiche. The Eden integration has not occurred as of the end of the fiscal year but should be implemented very shortly. The current completed plans continue to be scanned, usually within 6 months, and the backlog of property files and backlog plans still exists. These backlog records are being readied for scanning a time permits.
GOAL: Conduct the work of Permit Issuance in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program decreased from 1.68% in FY10 to 1.64% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Construction Permits Issued	7891	7438	7946	7727
Certificates of Occupancy Issued	49	46	27	12
Master Property Files Digitally Maintained	2640	2650	2650	2650
Number of Record Digitized	86,180	48,500	38,488	51,766
Number of Days to Scan Current Records	7	5	3	3
Property Record Inquiries On-Site	696	833	668	788
Property Record Inquiries – Telephone	900	1050	1285	1440
Number of Special Plan Reviews Conducted*	2595	2161	3752	4

* Special Plan Reviews were tracked by permits in previous years. Due to a change in fee calculations, special plan reviews are now tracked by # of pages reviewed (FY09=3752 pages).

PROGRAM: INSPECTION & COMPLIANCE 213

Mission: This division exists to provide protective services to the residents and businesses of the Town through professional and responsible enforcement of building codes and Town policies related to unimproved land, development, construction activities, and issuance of business tax receipts.

Main Activities: The most important things we do to fulfill the mission are:

- Inspection of construction sites to ensure compliance with appropriate State and Town codes and land development regulations
- Issuance of permits for right of way parking and storm water improvements
- Review of commercial operations for conformance to the zoning code and Issuance of business tax receipts

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	550,494	606,353	586,100	576,000	582,300	-0.65%
Employee Benefits	213,895	222,167	237,200	238,600	250,623	5.66%
Contractual	316,137	291,986	232,800	231,800	232,800	0.00%
Commodities	22,591	13,435	20,000	18,000	28,400	42.00%
Capital Outlay	-	-	5,000	5,000	5,000	0.00%
Depreciation	8,600	8,600	8,600	8,600	8,600	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,111,717	1,142,542	1,089,700	1,078,000	1,107,723	1.65%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Commodities:
Increase is due to replacement of equipment and shelving along with cost of converting microfiche files to Laser fiche files (shared with Program 212). Increase also includes replacement scanners required for document management system plus replacement monitors and other equipment.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Director	0.20	0.20	0.10	0.10	0.10
Assistant Director	-	-	0.30	0.30	0.30
Building Official	-	-	0.50	0.50	0.50
Administrative Aide	0.20	0.20	0.20	0.20	0.20
Chief Construction Inspectors	2.70	2.70	2.70	2.70	2.70
Combination Inspector	2.00	2.00	2.00	2.00	2.00
Plan Reviewer	0.30	0.30	0.30	0.30	0.30
Code Compliance Officer II	1.00	-	-	-	-
Code Compliance Officer I	1.50	-	-	-	-
Storm Water Engineer	0.50	0.50	0.50	0.50	0.50
Development Review Specialist	1.00	1.00	0.50	0.50	0.50
Development Review Coordinator	0.50	0.50	0.50	0.50	0.50
	9.90	7.40	7.60	7.60	7.60

GOALS AND OBJECTIVES	
GOAL: Inspections are completed in a professional manner by the end of the next working day with results readily available.	OBJECTIVES: Results of all inspections posted on day of inspection. Update Over 17,692 inspections were performed in FY 2010. 98.4% of the inspection results were entered in a timely manner. The Department will continue to work on improving this number.
GOAL: Provisions of the Town's Code of Ordinances and business tax receipts administered consistently and timely	OBJECTIVES: Process business tax receipts within 1-5 working days. Business tax receipts that do not need zoning approval processed within 1-2 days. Update The Department's average processing time is within 10 days of receipt for those licenses needing zoning review. License applications which do not require zoning approval are usually processed while the customer waits, but in no event, in more than 2 days. This compares to 15 days and 2 days, respectively, in FY 2009. This figure dropped considerably as a result of implementation of new software, which also allowed for annual business tax renewal processing in 3 days, versus the 2 weeks that the previously required for this process. The department has also initiated, with its new permitting software system, the ability to review all construction permits for conformance to the Business Tax program.
GOAL: Delinquent payments of business tax receipts reduced.	OBJECTIVES: Software in process of acquisition to measure this result. Specifics will be established upon installation. Update The department tracks delinquencies in business tax receipt renewals with the new software. Although we are able to identify delinquencies, we are reliant on the Code Enforcement Division to assist us in collections. Due to other Code Division priorities and the loss of a position, we are unable to pursue delinquent payments to the same extent as in the past. The department is trying to implement the first step in collections through its new software system, to assist the Code Division in handling code actions related to collections.

GOAL: Maintain professional certifications to ISO standards	OBJECTIVES: Maintenance of professional certifications at twice the minimum CEUs required. Update Certifications continue to be maintained at twice the minimum required levels, and will continue as funding allows, to enable additional points to be awarded through the ISO rating system.
GOAL: Conduct the work of Inspection and Compliance in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 1.63% in FY10 to 1.74% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Construction Inspections	25,969	25,112	22,032	17,692
Number of Business Tax Receipts 9/30	2160	2269	2201	2098

PROGRAM: LANDMARKS PRESERVATION 214

Mission: This division exists to serve the Town's desire to maintain its rich history and quality of life by stabilizing and preserving the historic and economic value of significant physical structures and other property.

Main Activities: The most important things we do to fulfill the mission are:

- Coordinate and support the Landmark Preservation Commission
- Develop, recommend and enforce policies that serve historic preservation
- Keep citizens informed and educated
- Process "Certificates of Appropriateness for Change" as directed by codes and policy
- Discuss and entertain requests for possible designation of properties as historic
- Maintain accurate records and files

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	52,471	52,367	54,800	54,800	54,400	-0.73%
Employee Benefits	22,777	21,885	23,100	23,100	25,520	10.48%
Contractual	53,673	72,267	63,600	121,100	58,100	-8.65%
Commodities	305	886	1,100	1,100	2,100	90.91%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	129,226	147,405	142,600	200,100	140,120	-1.74%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
The expenditure category includes a reduction in costs for contract secretarial assistance.

Commodities:
Increase due to replacement of computer equipment.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Director	0.10	0.10	0.10	0.10	0.05
Assistant Director	-	-	-	-	0.05
Planning Administrator	0.30	0.30	0.30	0.30	0.30
Office Manager	0.35	0.35	0.35	0.35	0.35
	0.75	0.75	0.75	0.75	0.75

GOALS AND OBJECTIVES	
GOAL: Landmarks are preserved consistent with the Town's expectations and policy	OBJECTIVES: Citizen satisfaction survey Update The department continues to heavily promote its historic preservation program. We continue to provide customer satisfaction comment cards to measure customer satisfaction, and participate in informational seminars in order to educate the public on landmarks. The Historic Site Survey in Town's comprehensive plan is updated every five years, and work on this survey commenced at the end of FY2009, and is anticipated to be presented to Town Council in January, 2011.
GOAL: Make sure Landmarked properties are maintained to acceptable standards	OBJECTIVES: Coordination with Code Enforcement and on site inspections by Preservation Foundation. Update We continue to track conditions of landmarked properties through field inspections and receipt of reports.
GOAL: Conduct the work of Landmarks Preservation in an efficient manner.	OBJECTIVES: Evaluate changes made to historic properties. Review monthly certificates of appropriateness. Evaluate properties that are considered to be worthy of landmark designation. Update The percentage of general fund budget dedicated to this program increased from .21% for FY10 to .22% for FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Landmark Properties Designations/Undesignations Considered	1	10	7	9
Tax Abatements Considered	5	4	3	3
Certificate of Appropriateness Applications	32	26	18	31
Designation Reports Updated	5	4	1	3

PROGRAM: FIRE PREVENTION 215

Mission: This division exists to enforce Federal, State and local life safety codes to protect life and property to improve the community.

Main Activities: The most important things we do to fulfill the mission are:

- Investigate all fires for cause and origin
- Educate the community on life saving skills, fire prevention and community risk reduction programs
- Conduct annual fire safety inspections
- Conduct community risk analysis
- Create or revise ordinances to enhance fire prevention
- Generate revenue through fire inspection and permit fees

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	339,751	233,889	301,000	299,400	263,960	-12.31%
Employee Benefits	187,682	180,236	200,300	210,700	224,130	11.90%
Contractual	5,137	4,095	16,400	14,000	-	-100.00%
Commodities	5,272	11,470	12,100	11,300	6,800	-43.80%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	537,842	429,690	529,800	535,400	494,890	-6.59%

Salaries and Wages:
Elimination of Assistant Fire Marshal position.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
All expenses were moved to Fire-Rescue programs.

Commodities:
Most expenses for this category were moved to Fire-Rescue programs. Category includes memberships and publications/subscriptions line items only. While both line items were adjusted, the total budget for both items remained the same.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Assistant Fire Marshal	2.00	2.00	2.00	2.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00
	4.00	4.00	4.00	4.00	3.00

GOALS AND OBJECTIVES	
GOAL: Enhance fire protection of community through a fire inspection program	OBJECTIVES: Identify fire risks in all inspectible properties and make corrections through Fire Prevention Inspections Update The Fire Prevention and Life Safety Division completed 1,700 inspections throughout the Town. This figure represents 100% ratio of identifiable properties which are inspected annually.
GOAL: Enhance community education to address fire safety issues	OBJECTIVES: Provide community with NFPA approved information to reduce fire risks Update The Fire Rescue Department has maintain it's commitment of establishing a volunteer Fire Corps Program headed by our part-time Community Education Coordinator through the Fire Prevention and Life Safety Division. The following brochures have been handed out: safety tips for generators; hurricane preparedness for construction sites; avoiding the risks of lightning strikes; and safety tips on Africanized Honey Bee attacks were created for distribution to the community. Our fire extinguisher training program improved by the use of the BullEx training prop which was developed on how to use fire extinguishers safely and a community risk analysis on target hazards by occupancy type was completed.
GOAL: Continually improve the CPR and AED capability of the Town through training and education	OBJECTIVES: Provide American Heart Association CPR & AED programs for target groups within the Town. Update Completed CPR & AED training for residents and employees of local businesses. We reach our target to teach 32 or more CPR & AED classes to Town residents and businesses with a total number of 640 people trained.

GOAL: Improve the reliability and validity of the fire alarm systems in the community	OBJECTIVES: Reduce false fire alarm activations by 5% each year Update Reduced false alarm activation town-wide through the completion of the Fire Prevention and Life Safety inspection program. Due to aggressive education and training programs provided by the Fire Prevention and Life Safety Division, a number of older buildings have upgraded their fire alarm systems. This coupled with a Town Ordinance requiring a fee for excessive false alarms has reduced fire false alarms by over 24.1% this year.
GOAL: Conduct the work of Fire Prevention in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service Update The percentage of general fund budget dedicated to this program decreased from .79% in FY10 to .78% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Occupancies Inspected	1244	1650	1850	1700
Code Violations Corrected	190	285	326	232
Hours of Inspection	928	969	982	970
Number of Buildings	624	653	682	685
Fire Loss	$5,079,240	$933,870	$62,300	$60,745
Value of Properties Protected	13.1B	13.77B	13.249B	11.68B
Plans Reviewed	340	381	312	682
Technical Inspections	78	104	148	238
Fire Prevention Revenue	$68,931	$92,801	$179,855	$185,219
Citizens' Fire Academy Participants	0	25	23	15

PROGRAM: CODE ENFORCEMENT 216

Mission: The Code Enforcement Unit is responsible for the enforcement of codes and ordinances relating to quality of life, public safety and health, building and licensing, sanitation, nuisance, parks and recreation, trees and shrubs, and landmark preservation. The Code Enforcement Unit pro-actively conducts inspections and investigates code and ordinance violations, citing violators when necessary, and prosecuting violations either through the Town Code Enforcement Board or when applicable, the County Court system.

Main Activities: The most important things we do to fulfill the mission are:

- Conduct inspections and investigate code and ordinance violations
- Issue code enforcement citations to violators
- Attend Code Enforcement Board meetings/hearings
- Prepare and maintain correspondence and board meeting minutes

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	196,702	249,668	279,100	190,679	181,823	-34.85%
Employee Benefits	114,960	129,698	139,200	130,752	98,779	-29.04%
Contractual	13,894	10,807	16,600	10,500	19,500	17.47%
Commodities	7,501	5,114	9,500	8,550	9,000	-5.26%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	333,057	395,287	444,400	340,481	309,102	-30.45%

Salaries and Wages:
Eliminated.5 Sergeant (manager) position and replaced with .5 Civilian Manager.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Purchase of web-based software (Comcate) program for Code Enforcement management, offset by decreases in professional development and printing.

Commodities:
Slight decrease in vehicle maintenance expenses.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Support Services Captain	-	0.50	0.50	0.50	0.50
Support Services Sergeant	-	0.50	0.50	0.50	-
Code Enforcement Officer II	-	1.00	1.00	1.00	1.00
Code Enforcement Officer I	-	1.50	1.50	1.50	1.50
Parking/Code Enforcement Manager	-	-	-	-	0.50
Parking/Code Enforcement Specialist	-	0.50	0.75	0.75	0.75
	-	4.00	4.25	4.25	4.25

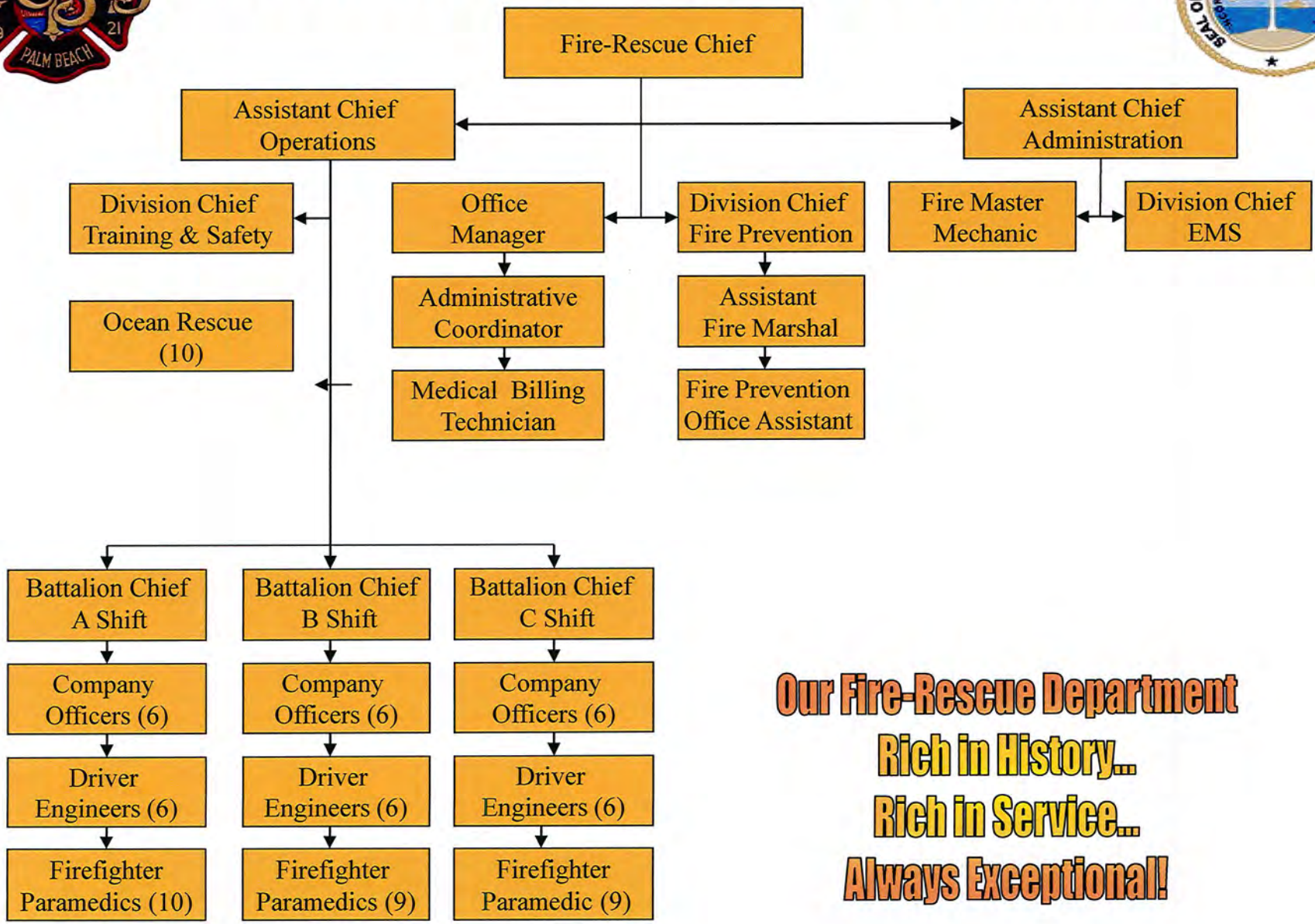
GOALS AND OBJECTIVES	
GOAL: Promote compliance to ordinances by the construction and landscape industries through education and increased enforcement.	OBJECTIVES: Develop and disseminate brochures on ordinances that pertain to the construction and landscape industries. Compile statistics on the number of warnings and enforcement actions taken against the construction and landscape industries. Update: During FY2010, the Code Enforcement Unit continued to distribute brochures covering a wide variety topics such as: summary of Hours, Noise and Parking Regulations for Landscape Personnel (written in both English and Spanish); summary of Emergency Water Use Regulations; summary of Construction Hours, Noise and Parking Regulations for Contractors and Others; Lawn Maintenance Equipment Noise (Leaf Blowers) and Lights Out for Sea Turtles The Unit also created and distributed a new Irrigation Schedule (non-emergency). Additionally, in FY2010, the Code Enforcement Unit assumed responsibility for the issuance of annual bus permits FY2010 statistics Complaints received 568 Complaints self-initiated 454 Notices of violation issued 215 Inspections completed 1609 Warnings issued 829 Cases to Code Board 121
GOAL: Continually examine and improve systems/procedures for greater efficiency and effectiveness of code enforcement.	OBJECTIVES: Conduct outreach efforts to the community and construction/landscape industries to educate, exchange information and ideas at a minimum of once per year. On at least a quarterly basis, conduct training and provide direction to police and code enforcement officers on current code enforcement initiatives. Update: In November of 2009 the Police Department developed the Code Watch Program which trained volunteers and allows residents and staff to work together to maintain and improve the quality of life in the community. This program which operates as part of Crime Watch helps increase the efficiency and effectiveness of the Code Enforcement Unit. Community Outreach: During various community programs such as the Citizen Police Academy and National Night Out Against Crime the unit takes

	proactive and assertive efforts to education the public by distributing brochures and answering common questions relating to ordinance violations. Training: During the regular in-service training cycle, instruction is given with emphasis on routine type code enforcement complaints that could be handled by patrol officers. Patrol officers are regularly provided instruction on the proper interpretation and enforcement of selected ordinances during roll call training. The Field Training Manual used to train new officers has been revised to include enforcement techniques necessary to deal with a variety of code violations.
GOAL: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service.	OBJECTIVES: The unit's percentage of the General Fund budget decreased from .66% in FY10 to .48% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Code Violation Reports	4500	2083	1527	1022
Code Violation Cases Scheduled for CEB	470	296	143	121

Fire-Rescue

Town of Palm Beach Fire-Rescue



Our Fire-Rescue Department
Rich in History...
Rich in Service...
Always Exceptional!

Key Results and Measurement Methodology

GOALS AND OBJECTIVES	
GOAL: Improve response times to meet the industry standards for arrival at all emergency incidents to begin conducting EMS and Fire Operations	OBJECTIVES: Average Response Time - 8 minutes or less 90% of the time. EMS Transports - Transport to designated hospitals 90% of the time 2010 Results The first Palm Beach Fire Rescue unit arrived on the scene of emergency calls in 8 minutes or less 92.53% of the time. 100% of the personnel were trained and tested on transporting patients to designated hospitals. There has been a 100% compliance result.
GOAL: Reduce number of vehicle accidents and personnel injuries	OBJECTIVES: Safety Committee - Review 90% of all accident and injury reports 2010 Results The Safety Committee meets on a quarterly basis with representatives from both labor and management to review all accident and injury reports. A new traffic light has been reviewed and approved as a capital improvement for FY 10 to reduce the realized hazard to personnel when pulling into and out of the North Fire-Rescue station. Installation os scheduled for the first quarter of FY11.
GOAL: Reduce property loss in residential buildings	OBJECTIVES: Confine fires to Building of Origin in at least 90% of all residential fires 2010 Results 100% confinement of fires to building of origin in 13 structure fires for FY 10. 100% of those were confined to the building of origin.
GOAL: Continually improve the CPR and AED capability of the Town through training and education	OBJECTIVES: Provide American Heart Association CPR & AED programs for target groups within the Town. 2010 Results Completed CPR & AED training for residents and employees of local businesses. We reach our target to teach 32 or more CPR & AED classes to Town residents and businesses with a total number of 640 people trained.

Fund	Department
001	40
General	Fire-Rescue

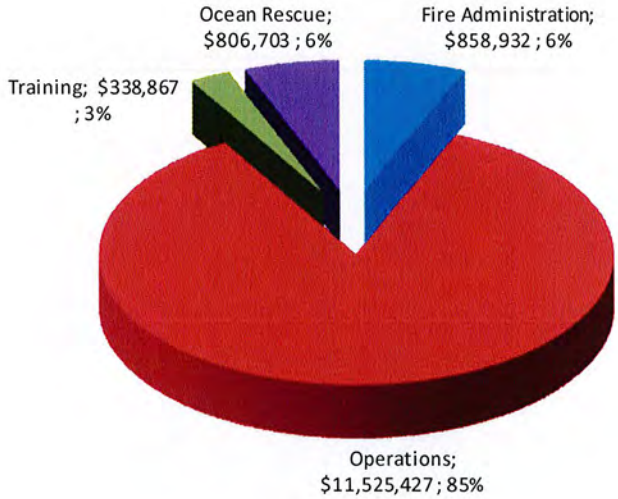
Mission: To provide for a high-quality of life for the residents and visitors to the Town of Palm Beach through the protection of life and property, provision of pre-hospital care for the sick and injured, and mitigation of man made and natural emergencies. We will accomplish this through the effective and efficient delivery of emergency and non-emergency services.

Revenue Summary

Title	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	% Variance
Fema Grant - Fire-Rescue	54,137	-	-	-	-	0.00%
Ems Grant - PBC	-	-	-	-	-	0.00%
Fire Supplemental Comp	27,832	30,441	26,000	26,300	30,000	15.38%
Special Detail-Fire	80,529	47,114	70,000	63,000	55,000	-21.43%
Bonfires Permit	1,800	300	3,000	3,000	3,000	0.00%
Fire Hydrant	1,250	50	1,500	500	500	-66.67%
Hot Work Permit	9,465	16,339	6,500	13,500	12,000	84.62%
Public Assembly	2,680	1,773	1,500	2,000	2,000	33.33%
False Fire Alarms	26,750	10,500	25,000	10,000	10,000	-60.00%
Fireworks Permit	4,000	10,000	10,000	10,000	10,000	0.00%
Technical Fire Insp	16,670	39,527	40,000	29,000	40,000	0.00%
Annual Inspect Fee	55,969	111,548	75,000	128,000	120,000	60.00%
Ems Transport Fees	341,880	326,307	345,000	398,500	345,000	0.00%
Hazardous Hazmat Fee	-	-	-	-	-	0.00%
Room Rental - South Fire	210	200	-	100	-	0.00%
TOTALS	623,172	594,099	603,500	683,900	627,500	3.98%

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	6,655,840	7,263,455	7,258,600	7,264,319	6,938,435	-4.41%
Employee Benefits	4,185,829	4,273,039	4,543,440	4,546,460	5,074,043	11.68%
Contractual	186,909	168,445	199,140	201,343	292,001	46.63%
Commodities	385,700	341,654	318,100	326,873	323,850	1.81%
Capital Outlay	105,086	77,815	56,000	88,780	53,000	-5.36%
Depreciation	637,833	637,817	798,300	798,300	848,600	6.30%
Other	93,403	-	-	-	-	0.00%
TOTALS	12,250,599	12,762,225	13,173,580	13,226,075	13,529,929	2.71%



	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	80.5	80.5	90.2	86.4

Changes to FTEs:

- +0.2 Reallocation of Fleet Manager from Police Department
- -3 Firefighters
- -1 Administrative Lieutenant

PROGRAM: FIRE ADMINISTRATION 411

Mission: This division exists to oversee the Fire-Rescue department to ensure that the community is provided with the highest quality of life through the protection of life and property.

Main Activities: The most important things we do to fulfill the mission are:

- Plan for the future to meet the needs of the community
- Provide leadership and direction for personnel
- Acquire resources to enable the department to function properly
- Maintain adequate staffing level with trained and competent personnel
- Develop and justify budget requests to meet future needs
- Generate revenue through EMS transport billings

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	384,553	446,778	527,500	527,700	424,840	-19.46%
Employee Benefits	239,241	250,214	286,600	287,320	301,292	5.13%
Contractual	48,461	52,827	47,040	49,140	67,500	43.49%
Commodities	18,594	13,606	14,700	18,900	16,800	14.29%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	47,517	47,517	48,500	48,500	48,500	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	738,366	810,941	924,340	931,560	858,932	-7.08%

Salaries and Wages:
Elimination of Administrative Lieutenant position. Also, the wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increases in this category are a result of absorbing some expenses from the Fire Prevention and Ocean Rescue programs.

Commodities:
Increases in this category are a result of absorbing some expenses from the Fire Prevention and Ocean Rescue programs.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Fire-Rescue Chief	1.00	1.00	1.00	1.00	1.00
Assistant Chief, Administration	1.00	1.00	1.00	1.00	1.00
Administrative Lieutenant	1.00	1.00	1.00	1.00	-
Office Manager	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Medical Billing Specialist	1.00	1.00	1.00	1.00	1.00
	6.00	6.00	6.00	6.00	5.00

GOALS AND OBJECTIVES	
GOAL: Maintain a professional Fire-Rescue agency.	OBJECTIVES: Begin process for 100% compliance with Accreditation standards for completion in 2012. Update Due to budget reductions, this program has been eliminated at this time.
GOAL: Maximize EMS transport revenue through efficient, timely filing of claims	OBJECTIVES: Maintain collection rate of 85% or better Update The collection rate on FY10 invoices to date is 89.86%.
GOAL: Maintain ISO classification	OBJECTIVES: Review policies and procedures to maintain best possible ISO Fire Insurance rating. Update Fully implemented new software to ensure 100% documentation of fire activities required to maintain a positive ISO class rating. Received an ISO evaluation classification of 2 on a 1-10 scale.
GOAL: Conduct the work of Fire Administration in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program decreased from 1.38% in FY10 to 1.35% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
EMS Transport Revenue	$349,533	$341,880	$384,368	$385,834

PROGRAM: OPERATIONS 417

Mission: This division exists to protect life and property through fire protection and suppression, excellent pre-hospital care for sick and injured, and mitigation of natural and man-made emergencies.

Main Activities: The most important things we do to fulfill the mission are emergency response for:

- Fire protection and suppression
- Advanced Life Support services and EMS transport
- Hazardous condition response
- Technical Rescue

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	5,678,541	6,258,952	6,146,600	6,155,600	5,938,495	-3.39%
Employee Benefits	3,601,644	3,685,787	3,916,900	3,919,100	4,378,081	11.77%
Contractual	61,229	37,645	62,700	62,903	77,101	22.97%
Commodities	338,184	308,344	287,900	291,397	294,550	2.31%
Capital Outlay	76,384	77,815	50,000	88,780	53,000	6.00%
Depreciation	574,679	574,700	734,200	734,200	784,200	6.81%
Other	93,403	-	-	-	-	0.00%
TOTALS	10,424,064	10,943,244	11,198,300	11,251,980	11,525,427	2.92%

Salaries and Wages:
Elimination of 3 Firefighter positions. Also, the wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increase includes expenses for hydrant testing moved from Fire Prevention to this program. Also includes costs for annual flow testing of air packs and repair / replacement of security cameras.

Commodities:
The change in this category includes a decrease in uniform expenses which is offset by increases in Other Supplies and Minor Operating Equipment caused by moving expenses from the Fire Prevention program.

Capital Outlay:
The increase in this category is for the purchase of four ventilators and one IV pump.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Assistant Chief, Operations	1.00	1.00	1.00	1.00	1.00
Battalian Chief	3.00	3.00	3.00	3.00	3.00
EMS Division Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant	18.00	18.00	18.00	18.00	18.00
F/F, Driver/Engineer, Paramedic or EMT	18.00	18.00	18.00	18.00	18.00
Firefighter, Paramedic or EMT	32.00	32.00	32.00	32.00	28.00
Fleet Manager	-	-	-	-	0.20
Master Mechanic	1.00	1.00	1.00	1.20	1.20
Mechanic Assistant	-	0.50	0.50	-	-
	74.00	74.50	74.50	74.20	70.40

GOALS AND OBJECTIVES	
GOAL: Maintain optimum fire response time to enhance life safety and property protection	OBJECTIVES: First unit response time of 8 minutes or less from receipt of alarm to arrival 90% of the time Update The first Palm Beach Fire Rescue unit arrived on the scene of emergency calls in 8 minutes or less 92.53% of the time.
GOAL: Minimize property loss as a result of structure fires	OBJECTIVES: Contain structure fires to building of origin 80% of the time Update 100% confinement of fires to building of origin in 13 structure fires for FY10. 100% were confined to the building of origin.
GOAL: Maintain optimum response time for ALS/EMS to enhance life safety support	OBJECTIVES: First ALS unit response time of 7 minutes or less 90% of the time Update The first Palm Beach Fire Rescue unit arrived on scene of medical emergencies in 7 minutes or less 92.20% of the time.
GOAL: Minimize time between arrival and transport on cardiac, stroke and trauma alerts	OBJECTIVES: Meet or exceed industry standards for treatment and rapid transport Update 100% of personnel attended International Trauma Life Support training to comply with industry standards for rapid treatment and transport of EMS patients.
GOAL: Maintain EMT/Paramedic re-certification of all personnel as required	OBJECTIVES: Achieve 100% of required training to maintain certification required by Florida State Statute Update 100% compliance for required re-certification of 100% of personnel to comply with state statutes. Continue to use EMS/Fire training tracking program to maintain compliance. Continue to appropriate funds toward those training programs that maintain the result. 100% re-certification in 2010 for all personnel.
GOAL: Conduct the work of Operations an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 16.75% in FY10 to 18.08% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Number of Medical Calls	1559	1507	1319	1311
Average Response Time (EMS)	4:43	6:17	4:32	5:04
Number of Patients	1714	1595	1352	1358
Number of Transports	1061	971	920	954
Number of Fire Calls	1326	1369	1175	1021
Average Response Time (Fire)	5:27	7:23	5:34	6:23
Fire Loss	$5,079,240	$1,671,190	$215,500	$40,345

PROGRAM: TRAINING 418

Mission: This division exists to provide fire and EMS training to all personnel to ensure state of the art, competent and safe operations to best serve the citizens of Palm Beach.

Main Activities: The most important things we do to fulfill the mission are:

- Develop and deliver pertinent classroom and hands-on training for Fire, EMS, Haz Mat, Technical Rescue and all aspects for fire-rescue operations
- Seek opportunities for training that continually keep the department on the cutting edge of the fire-rescue field

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	119,342	121,542	116,500	116,500	116,500	0.00%
Employee Benefits	63,447	65,429	60,140	60,140	69,467	15.51%
Contractual	74,050	75,095	85,200	85,200	145,600	70.89%
Commodities	19,085	11,388	7,100	8,600	7,300	2.82%
Capital Outlay	8,384	-	6,000	-	-	-100.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	284,308	273,453	274,940	270,440	338,867	23.25%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increases in this category include: costs for use of the Palm Beach County training facility; instructors for in-house Officer Development courses; instructors for in-house Driver / Engineer training; and other training needed to meet requirements and recertifications.

Commodities:
Increases due to increase in annual subscription costs.

Capital Outlay:
There are no Capital Outlay requests for this fiscal year.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Division Chief - Training/Safety	1.00	1.00	1.00	1.00	1.00

GOALS AND OBJECTIVES	
GOAL: Enhance Incident Command System capabilities for managing critical incidents	OBJECTIVES: Provide National Incident Management System (NIMS) training for 100% of fire-rescue department personnel. Update Conduct training for 100% of operations personnel on ICS-700 and ICS-100 NIMS program. Conduct training for 100% of Command Officers on ICS-200 and ICS-300 NIMS program.
GOAL: Enhance EMS response capabilities through Medical Director approved training programs	OBJECTIVES: Provide training for 80% of department personnel in EMS training using props for simulation under controlled conditions Update Conduct Medical protocol testing for 100% of new paramedics with Mega-Code Kelly under the direction of the Department's Medical Director. Continue Field Training Officers Program to provide monthly training for 80% of operations personnel.
GOAL: Enhance Fire Suppression response capabilities through NFPA approved firefighting training	OBJECTIVES: Provide training for 80% of department personnel in fire training using props for simulation under controlled conditions Update Conduct Live Fire training for 80% of personnel using the Burn Building located at the PBCFR Regional Training Center
GOAL: Enhance Fire Suppression survival capabilities through NFPA approved firefighting training	OBJECTIVES: Provide training for 80% of department personnel in fire fighting survival training using props for simulation under controlled conditions Update Conduct Emergency Self-contained Breathing Apparatus firefighting survival training for 80% of personnel using obtained building located on the Island
GOAL: Enhance Fire Suppression survival capabilities through NFPA approved firefighting training	OBJECTIVES: Provide training for 80% of department personnel in fire fighting survival training using props for simulation under controlled conditions Update Conduct Emergency Bailout firefighting survival training for 80% of personnel using the 6 story tower located at the PBCFR Regional Training Center

GOAL: Enhance a standard mechanism for the evaluation of minimum acceptable performance during training or initial fire suppression and rescue activities.	OBJECTIVES: Provide training for 80% of department personnel in fire suppression and rescue activities using the NFPA 1410 basic evolution drills. Update Conduct monthly NFPA 1410 basic evolution drills for 80% of the department personnel on initial fire suppression and rescue activities. Field Training Officers will coordinate these drills with members assigned to their shift.
GOAL: Enhance Hazardous Materials response capabilities through NFPA approved Haz. Mat. Training	OBJECTIVES: Provide training for 80% of department personnel an 8 hour Hazardous Materials refresher course at the Operations level. Update Provide hazardous materials training refresher course at the Operations level for 80% of operations personnel to comply with NFPA 472 and OSHA 29 CFR 1910.120(q)
GOAL: Enhance Fire Suppression response capabilities through approved Truck Operations training.	OBJECTIVES: Provide training for 80% of department personnel in Truck Operations using props for simulation under controlled conditions and classroom training. Update Conduct Live Fire training for 80% of personnel using the 6 story tower located at the PBCFR Regional Training Center for truck operation tactics.
GOAL: Enhance EMS response capabilities through Medical Director approved ITLS training.	OBJECTIVES: Provide training for 80% of department personnel through the Medical Director on an approved ITLS certification course. Update: Conduct ITLS training for 80% of personnel under the direction of the Medical Director.
GOAL: Enhance EMS response capabilities through Medical Director approved ACLS training.	OBJECTIVES: Provide training for 100% of department Paramedic personnel through the Medical Director on an approved ACLS certification course. Update: Conduct ACLS training for 100% of department Paramedic personnel under the direction of the Medical Director.

GOAL: Enhance EMS response capabilities through Emergency Response to Terrorism Course	OBJECTIVES: Provide training for 80% of department personnel with a 4 hour EMS Emergency Response to Terrorism training course through on-line sessions. Update: Conduct training for 80% of personnel through on-line sessions for the development of skills necessary to recognize basic concepts for first-responder awareness at the scene of a potential terrorist incident.
GOAL: Conduct the work of training an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .41% in FY10 to .53% in FY11.
GOAL: Enhance Hazardous Materials response capabilities through a Radiation Safety course	OBJECTIVES: Provide training for 80% of personnel with a 3 hour Radiation Safety training course through on-line sessions Update: Conduct training on-line for 80% of personnel for the development of skills necessary to recognize basic concepts of radiation and radiation protection to comply with OSHA 29 CFR 1910.97
GOAL: Enhance emergency vehicle operator response capabilities through Fleet Program training courses.	OBJECTIVES: Provide training for 100% of personnel with a 6 hour Fleet Driving Program course through on-line sessions Update: Conduct training on-line for 100% of emergency vehicle operators for the development of skills necessary to respond safely on emergency and non-emergency activities.
GOAL: Enhance Officers and Step-up Officers leadership, management and organizational behaviors through Brunacini's Functional Boss Behaviors training courses through on-line sessions	OBJECTIVES: Provide training for 100% of Officers and Step-up officers with a 4 hour Brunacini Functional Boss Behaviors training course through on-line sessions Update: Conduct training on-line for 100% of Officers and Step-up Officers for the development of skills necessary for leadership, management and organizational behaviors.

GOAL: Enhance Fire Suppression response capabilities through training drills	OBJECTIVES: Conduct training drills for 80% of department personnel under simulated and controlled conditions Update: Conduct 8 (3-hour) drills yearly, 4 multiple-company (3-hour) drills yearly, 2 night (3-hour) drills yearly for 80% of the personnel

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Annual Training Hours	46,916	0*	10,944	11,785

* This figure represents the documented training hours with the Target Safety on-line resource system. Actual hands on training, daily equipment familiarization checks, and driver training etc. are not captured within this data result.

PROGRAM: OCEAN RESCUE 419

Mission: This division exists to provide for the safety and security of beach patrons.

Main Activities: The most important things we do to fulfill the mission are:

- Maintain accreditation as set forth by the United States Lifesaving Association
- Ensure that lifeguards maintain top physical conditioning
- Participate in first-aid training programs, parking enforcement and local sea turtle conservation program
- Inform public of hazards through signs, condition boards, flags, beach report and verbal
- Continually train staff in environmental conditions and hazards, medical skills, and rescue techniques
- Take proactive measures to ensure the safety of swimmers

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	473,404	436,183	468,000	464,519	458,600	-2.01%
Employee Benefits	281,497	271,609	279,800	279,900	325,203	16.23%
Contractual	3,169	2,878	4,200	4,100	1,800	-57.14%
Commodities	9,837	8,316	8,400	7,976	5,200	-38.10%
Capital Outlay	20,318	-	-	-	-	0.00%
Depreciation	15,637	15,600	15,600	15,600	15,900	1.92%
Other	-	-	-	-	-	0.00%
TOTALS	803,861	734,586	776,000	772,095	806,703	3.96%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Decrease in this category is the result of moving some expenses to other Fire Rescue programs.

Commodities:
Decrease in this category is the result of moving some expenses to other Fire Rescue programs.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Supervisor Lifeguard	1.00	1.00	1.00	1.00	1.00
Assistant Supervisor Lifeguard	2.00	2.00	2.00	2.00	2.00
Lifeguard	7.00	7.00	7.00	7.00	7.00
	10.00	10.00	10.00	10.00	10.00

GOALS AND OBJECTIVES	
GOAL: Meet or exceed national standards for physical fitness.	OBJECTIVES: Report standards compliance. Update: National Standard: 500 meters in less than 10 minutes. All lifeguards met the national standard.
GOAL: Meet or exceed national standards for training requirements and certification.	OBJECTIVES: Number of training exercises compared to standards. Update: The national standard is a minimum of 16 hours annually per lifeguard. The unit has performed 57 training exercises.
GOAL: Obtain eventual EMT certification for all lifeguards to provide first responder services and receive Advanced Agency Certification from USLA.	OBJECTIVES: Report percentage of lifeguards with EMT certification annually. Update: The unit currently has 77% of it's staff EMT or paramedic certified.
GOAL: Reduce rescues needed by employing effective prevention tactics.	OBJECTIVES: Report number of rescues and preventive measures compared year to year in relationship to beach attendance. Update 2009 2010 Beach Attendance 478,745 437,066 Rescues 40 53 Preventative Actions 4,223 3,993
GOAL: Conduct the work of Ocean Rescue in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update: The percentage of general fund budget increased from 1.16% in FY10 to 1.27% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Beach Attendees Protected	514,422	544,507	478,745	437,066
Preventative Actions	4908	6658	4223	3993
Rescues	31	32	40	53
Enforcements	5121	6155	4958	4125

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Police

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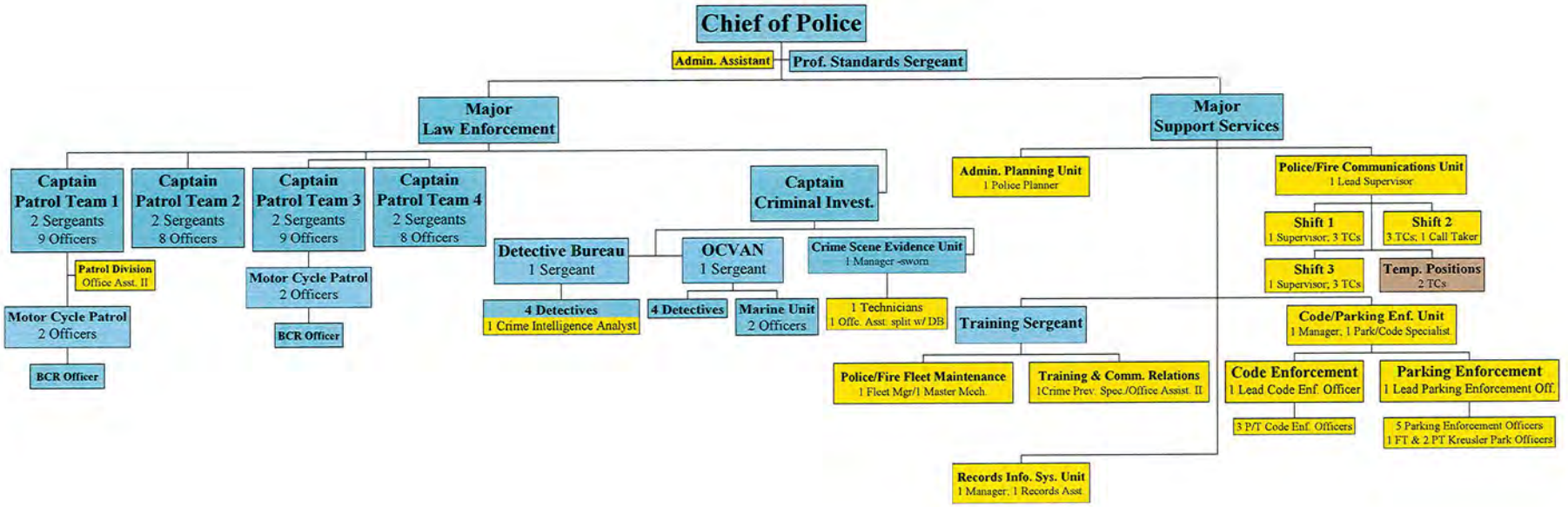
PALM BEACH POLICE DEPARTMENT

ORGANIZATIONAL CHART

FY 2011 Approved Budget

Staffing Level

Position	Authorized #
Police Chief	1
Majors	2
Captains	5
Sergeants	12
Police Officers	51
Total Sworn	71
Total Civilain	41



Key Results and Measurement Methodology

GOALS AND OBJECTIVES	
GOAL: The perception of safety in the community is enhanced through effective policing practices.	OBJECTIVES: Results from a periodic Citizen Satisfaction Survey indicated at least a 90% or higher approval rating in the combined categories of "Very safe" and "Somewhat safe" when asked: "Overall, how safe do you feel in the Town of Palm Beach?" 2010 Results 2009 Results: Very safe 83.39% Somewhat safe 15.53% Combined 98.92% Note: The next survey is scheduled to be mailed in December 2011.
GOAL: Pro-active measures result in the prevention and reduction of crime and protection of life and property.	OBJECTIVES: Crime rate for violent crime below that of the United State and State of Florida averages. 2010 Results 2009 U.S. Violent Crime decreased 5.3% 2009 U.S. Property Crime decreased 4.6% 2009 State of Florida Violent Crime decreased 10.6% 2008 State of Florida Property Crime increased 6.2% 2009 Palm Beach Serious (Part 1) Crime decreased by 10.91% 2009 Palm Beach Other Reportable Crime decreased by 30.77%
GOAL: Police operations and programs are effective in maintaining or increasing the quality of life in the community.	OBJECTIVES: Results from a periodic Citizen Satisfaction Survey indicate at least a 90% or higher approval rating in the combined categories of "very successful" and "somewhat successful" when asked: "Overall, how successful do you feel the Palm Beach Police Department is in their effort to combat crime or criminals?" Results from a periodic Citizen Satisfaction Survey indicate at least a 90% or higher approval rating in the combined categories of "Excellent" and "Good" when asked: "Overall, how would you rate the Palm Beach Police Department's performance in providing police services?" 2010 Results 2009 Results: Very successful 75.04% Somewhat successful 22.49% Combined 97.53%

	2009 Results: Excellent 85.04% Good 10.63% Combined 95.67% Note: The next survey is scheduled to be mailed in December 2011.
GOAL: A successful police mission is accomplished via education, awareness, training, and community partnerships.	OBJECTIVES: Memberships to Palm Beach Crime Watch and the Palm Beach Marine Crime Watch equal or exceed 10% of the resident population as defined by the US Census Bureau The Palm Beach Police Department's internet web site experiences an average of at least 100 successful hits per day. Provide Citizen and Teen Police Academy programs to at least 75 persons per year. 2010 Results P.B. Crime Watch/Marine Crime Watch Membership for 2009 is 984. (2000 Census Population 10,468) Estimated website hits 40,274, Average website hits per day 111 During FY2010, the Palm Beach Police Department completed 2 Citizen Academies with 48 participants and one Teen Academy with 19 participants. During FY2011 the police citizen academies will be reduced as a cost savings measure.

Fund	Department
001	45
General	Police

Mission: The Palm Beach Police Department is dedicated to:

- the prevention of crime and the protection of life and property;
- the preservation of peace, order and safety;
- the enforcement of laws and ordinances; and,
- the safeguarding of constitutional guarantees

Through pro-active and creative means.

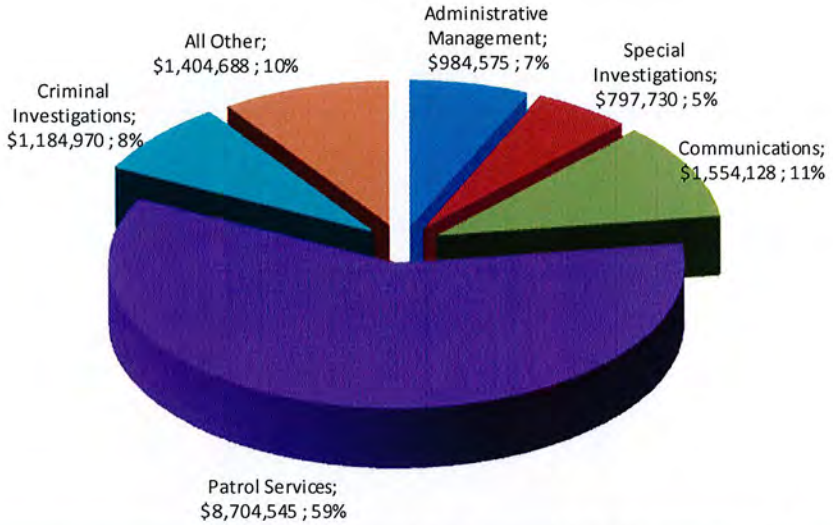
Revenue Summary

Title	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	% Variance
Bullet Proof Vests Grant	5,282	3,401	1,200	1,200	4,000	233.33%
Justice Assistance Grant	2,527	-	-	-	14,000	100.00%
911 Equip Reimbursement	90,970	176,165	108,000	108,000	110,000	1.85%
Seized Tag	750	1,717	4,000	600	3,000	-25.00%
$12.50 Citation Monies	-	17,073	20,000	20,000	15,000	-25.00%
Special Assignment OT	327,275	796,091	490,000	713,500	650,000	32.65%
Police Id Cards	20,144	21,202	20,000	20,000	20,000	0.00%
Burglar Alarm False Alarm Fees	177,650	91,400	75,000	75,000	75,000	0.00%
Burglar Alarm Registration Fee	40,491	50,393	51,000	50,000	50,000	-1.96%
Burglar Alarm - Penalties	17,054	7,043	7,000	7,000	7,000	0.00%
Direct Connect	8,000	1,100	5,000	6,000	6,000	20.00%
Valet Parking Permit	6,650	5,150	6,000	6,000	6,000	0.00%
Fines - Other Parking	315,570	344,665	325,000	319,300	325,000	0.00%
Fines - Parking Meters	116,603	125,103	85,000	107,400	110,000	29.41%
Row Parking Violation	53,185	28,244	60,000	8,000	15,000	-75.00%
Moving Violations	62,413	40,665	40,000	41,300	40,000	0.00%
Revenue/2nd $ Funding	7,391	5,100	4,200	5,700	6,000	42.86%
Boot Fees	4,300	30,550	35,000	19,500	20,000	-42.86%
Penalty - Other Parking	156,754	164,246	150,000	141,500	150,000	0.00%
Penalty - Parking Meters	64,572	60,600	40,000	58,500	60,000	50.00%
Code Compliance Fines	377,400	337,997	375,000	56,500	100,000	-73.33%
Code Compl Admin Fee	25,130	14,055	35,000	6,500	15,000	-57.14%
Rebate For Town Towing	1,523	1,691	2,000	1,500	2,000	0.00%
TOTALS	1,881,634	2,323,651	1,938,400	1,773,000	1,803,000	-6.99%

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	7,977,641	8,619,331	8,383,500	7,855,098	7,768,279	-7.34%
Employee Benefits	4,870,546	4,890,261	4,994,200	4,961,327	5,512,807	10.38%
Contractual	380,994	389,675	483,800	442,394	440,900	-8.87%
Commodities	479,002	396,105	384,600	358,500	361,750	-5.94%
Capital Outlay	365,662	116,855	-	-	-	0.00%
Depreciation	486,868	486,800	546,900	546,900	546,900	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	14,560,713	14,899,027	14,793,000	14,164,219	14,630,636	-1.10%

Fund	Department
001	45
General	Police



	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	129.5	129.25	115.05	102.85

Changes to FTEs:

- -2.5 Sergeants
- -1 Business and Community Relations Manager
- -1 Administrative Coordinator
- -.20 Reallocation of Fleet Manager to Fire-Rescue
- +.50 Parking/Code Enforcement Manager
- -1 Records Assistant I
- -1 Telecommunications Manager
- -1 Telecommunications Supervisor
- -1 Telecommunicator
- -1 Crime Scene/Evidence Tech II
- -1 Police Officer
- -1 Detective
- -1 Support Services Captain

PROGRAM: ADMINISTRATIVE MANAGEMENT 421

Mission: This division exists to manage, support and evaluate all functions of the Police Department in order to provide highly effective and efficient law enforcement for Palm Beach.

Main Activities: The most important things we do to fulfill the mission are:

- Provide leadership and motivation
- Administer a budget that supports necessary activities
- Evaluate compliance with national and state accreditation standards for police practices

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	658,370	641,563	675,100	652,400	621,933	-7.88%
Employee Benefits	228,948	271,588	302,900	312,300	278,992	-7.89%
Contractual	58,924	48,930	41,900	42,100	39,700	-5.25%
Commodities	40,402	53,826	43,100	41,150	41,150	-4.52%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	2,775	2,800	2,800	2,800	2,800	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	989,419	1,018,706	1,065,800	1,050,750	984,575	-7.62%

Salaries and Wages:
Eliminate the Administrative Coordinator. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs. Retirement cost reduced due to new part-time position with no benefits.

Contractual:
Elimination of accreditation and related training/travel expenses, offset by an increase in education reimbursement, postage and printing costs.

Commodities:
Reduce uniform replacement budget for eliminated positions.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Police Chief	1.00	1.00	1.00	1.00	1.00
Major	2.00	2.00	2.00	2.00	2.00
Sergeant	1.00	1.00	1.00	1.00	1.00
Administrative Planner	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	-
	7.00	7.00	7.00	7.00	6.00

GOALS AND OBJECTIVES	
GOAL: Overall citizens are satisfied with the services of the Police Department.	OBJECTIVES: Results from a periodic Citizen Satisfaction Survey indicate at least a 90% or higher approval rating in the combined categories of "excellent" and "good" when asked: "Overall, how would you rate the Palm Beach Police Department's performance in providing police services?" Update: 2009 Results: Excellent 85.04% Good 10.63% Combined 95.67% Note: The next survey is scheduled to be mailed in December 2011.
GOAL: Maintain a professional law enforcement agency.	OBJECTIVES: Full compliance with all mandatory and 80% of optional Commission on Accreditation for Law Enforcement Agencies (CALEA) and Commission for Florida Law Enforcement Accreditation (CFA) standards to achieve re-accreditation. Update: The department is currently dual certified with the national and state accrediting bodies, CALEA and CFA. The Palm Beach Police Department received its most recent re-accreditation confirmation in March and June of 2008, respectively. During FY 2011 budget hearings the Town Council voted to eliminated the accreditation process as a cost savings measure. The Police Department's current accredited status will lapse in April 2011. Policy and procedure will continue to be evaluated for "best practices" to ensure the highest level of police service to the community.
GOAL: Conduct the work of Administrative Management in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service Update: The percentage of general fund budget decreased from 1.59% in FY10 to 1.54% in FY11.

PROGRAM: ORGANIZED CRIME VICE AND NARCOTICS (OCVAN) 422

Mission: This division exists to minimize the impact of specialized criminal activity (drug enforcement, computer/internet, major financial, organized and vice) within the Town of Palm Beach.

Main Activities: The most important things we do to fulfill the mission are:

- Interview potential targets and associates
- Conduct surveillance
- Make arrests, seize property and assets, establish confidential informants
- Network with other agencies and intelligence groups
- Analyze all intelligence to disseminate
- Maintain intelligence files
- Unmarked crime suppression activities and general support of patrol and investigation
- Reducing residential burglary through proactive strategic and tactical operations

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	274,188	309,378	387,600	344,248	421,714	8.80%
Employee Benefits	238,812	339,852	262,600	255,156	324,416	23.54%
Contractual	27,889	21,174	31,000	27,900	28,900	-6.77%
Commodities	11,178	10,808	9,800	9,500	11,300	15.31%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	11,401	11,400	11,400	11,400	11,400	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	563,468	692,612	702,400	648,204	797,730	13.57%

Salaries and Wages:
Task force detective reassignment to OCVAN. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Reduced budget for training expenses.

Commodities:
Increase fuel expenses due to task force detective reassignment to OCVAN.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Sergeant	1.00	1.00	1.00	1.00	1.00
Officer	4.00	4.00	7.00	4.00	3.00
	5.00	5.00	8.00	5.00	4.00

GOALS AND OBJECTIVES	
GOAL: Maximize intelligence function relative to crime in Palm Beach	OBJECTIVES: Active participation in various intelligence organizations and collection, analysis and dissemination of intelligence information directly effecting criminality in Palm Beach. Update: The unit regularly attends monthly intelligence meetings as part of the Regional Domestic Security Task Force for the tri-county area. Additionally, the unit has three (3) detectives who participate on a part-time basis in the FBI Joint Terrorism Task Force, the State Attorney's Task Force on Public Corruption, and the Internet Crimes Against Children Task Force.
GOAL: Adequate intelligence records and effective use of confidential informants.	OBJECTIVES: Measured by number of arrests, investigations, investigations using confidential informants, and number of surveillance hours. Update: For FY2010, the Organized Crime, Vice and Narcotics Unit had 47 arrests, 250 investigations and conducted 859 hours of surveillance.
GOAL: Police personnel are well informed of applicable intelligence.	OBJECTIVES: Intelligence bulletins prepared and disseminated. Update: During FY2010, the unit prepared and distributed 39 intelligence bulletins.
GOAL: Conduct the work of the Organized Crime, Vice and Narcotics Unit in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service Update: The percentage of general fund budget increased from 1.05% in FY10 to 1.25% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Total Cases Investigated	243	259	315	250
Total Intelligence Reports (Received)	135	135	144	151
Disseminated Intelligence Bulletins	47	48	32	39
Surveillance Hours	1531	369	1116	859

PROGRAM: RECORDS INFORMATION SYSTEM UNIT 423

Mission: This division exists to provide a centralized collection point for all police activity records and disseminate this information to all in an accurate and meaningful way.

Main Activities: The most important things we do to fulfill the mission are:

- Input all records and data into computer system
- Destroy records in accordance with General Records Schedule for Local Government Agencies and Law Enforcement Agencies
- Provide the public and department with requested reports and records
- Maintain an accurate inventory of police equipment and all police property

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	151,285	156,154	156,900	110,100	111,528	-28.92%
Employee Benefits	79,953	87,231	87,800	84,342	69,404	-20.95%
Contractual	9,428	8,537	11,700	11,700	12,300	5.13%
Commodities	4,870	4,479	4,800	4,800	4,800	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	191	200	200	200	200	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	245,727	256,601	261,400	211,142	198,232	-24.17%

Salaries and Wages:
Eliminated one Records Assistant position during the FY10 Budget year. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs. Eliminated one civilian position.

Contractual:
Increase in training due to implementation of new Records Management System (RMS) software during FY10.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Records Information Assistant I	2.00	2.00	2.00	1.00	1.00
	3.00	3.00	3.00	2.00	2.00

GOALS AND OBJECTIVES	
GOAL: Availability of information to the public and the police department.	OBJECTIVES: Entering records into the department computerized records management system no later than the next business day after the record has been received. Update: Data is entered on a daily basis except on weekends, in which case it is entered on Monday morning.
GOAL: Effective access to public records.	OBJECTIVES: Provide records requested by the public and police department no later than 3 business days from receipt of the request. Update: During FY2010, 1007 records request were made from the public. The average turn around time was less than 2 days.
GOAL: Timely and accurate accounting of all department property, equipment, and firearms.	OBJECTIVES: Accurate yearly audit of Fixed Assets and department property. Update: A yearly Fixed Asset Inventory was completed in September 2010 to include digital photographs of any newly purchased items. All department property was accounted for during the previous years inventory and digital photos taken on the current inventory. The next inventory will be completed in September 2011.
GOAL: Conduct the work of the Records Information System Unit in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update: The percentage of general fund budget decreased from .39% in FY10 to .31% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Incident Reports	1596	1330	1049	1896
Citations/Violations Processed	4195	3904	4268	4676

PROGRAM: BUSINESS & COMMUNITY RELATIONS UNIT (BCR) 424

Mission: This division exists to enhance public safety by providing education and training to the community and the Police Department staff that will both enhance crime prevention and encourage citizen involvement.

Main Activities: The most important thing we do to fulfill the mission are:

- Provide education programs for citizens, businesses and schools as a result of Palm Beach Crime Watch , Inc.
- Recruit, place and manage volunteers for a variety of assignments
- Provide current training necessary for certification, retention, and advancement
- Provide accurate information to the public and news media regarding police activities
- Plan, process and track external training requests
- Develop new programs that stay abreast with current crime trends

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	176,419	179,068	181,500	170,500	103,851	-42.78%
Employee Benefits	68,449	75,662	77,500	78,655	117,486	51.59%
Contractual	20,237	31,207	28,600	25,800	16,900	-40.91%
Commodities	36,159	5,668	6,300	5,850	5,600	-11.11%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	5,139	5,100	5,100	5,100	5,100	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	306,403	296,705	299,000	285,905	248,937	-16.74%

Salaries and Wages:
Eliminate Business and Community Relations Manager position. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs. Increase due to the transfer of a Sergeant to the unit to replace the retired civilian manager.

Contractual:
Reduction due to the elimination of funds for police academy participants.

Commodities:
Reduced budget for recruitment activities.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
BCR Manager	1.00	1.00	1.00	1.00	-
Training Coordinator	1.00	-	-	-	-
Crime Prevention Specialist	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Sergeant	-	-	-	-	1.00
	4.00	3.00	3.00	3.00	3.00

GOALS AND OBJECTIVES	
GOAL: Public safety is enhanced by responsible community involvement.	OBJECTIVES: Number of crime watch members and citizens involved in Crime Watch programs. Update: The number of Crime Watch members (984) did not fluctuate from the previous year. Participants must be active members of the Palm Beach Crime Watch, Inc. During FY2010 the unit distributed 24 crime prevention bulletins and 4 issues of the Crime Watcher Newsletter. The Executive Board voted to publish the newsletter on a quarterly basis to reduce costs. To reduce construction thefts, the unit and members of the Palm Beach Crime Watch posted "No Trespassing" signs to all construction sites.
GOAL: Citizens are satisfied with police department crime prevention/community involvement efforts/activities/programs.	OBJECTIVES: Results from a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Excellent" and "Good". Update: 2009 Results: Excellent 72.10% Good 18.36% Combined 90.46% Note: The next survey is scheduled to be mailed in December 2011.
GOAL: Conduct the work of Business and Community Relations in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update: The percentage of general fund budget decreased from .45% in FY10 to .39% in FY11. It should be noted that expenses associated with many Crime Prevention activities are subsidized by Palm Beach Crime Watch, Inc.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Crime Prevention Activities	69	80	96	98
Volunteers	84	103	111	114
Palm Beach Crime Watch Members	1140	1128	984	659*

* Previous years calculated using different formula. This number reflects the number of actual member records which includes all family and individual records.

PROGRAM: COMMUNICATIONS UNIT 425

Mission: This division exists to enhance public safety by providing the community and field personnel with professional and rapid response to all calls for public safety assistance through effective training of personnel and continual evaluation of success and need.

Main Activities: The most important things we do to fulfill the mission are:

- Receive emergency and non-emergency calls for service
- Coordinate appropriate response of Public Safety services
- Provide emergency medical instructions
- Operate and control interoperable radio systems for police and fire rescue
- Support field personnel by processing and relaying information

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	864,982	966,895	951,400	912,662	770,483	-19.02%
Employee Benefits	463,036	501,467	530,000	527,084	529,945	-0.01%
Contractual	119,531	131,325	155,500	151,240	140,500	-9.65%
Commodities	9,887	9,377	9,900	9,800	15,300	54.55%
Capital Outlay	164,473	56,314	-	-	-	0.00%
Depreciation	70,394	70,400	97,900	97,900	97,900	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,692,303	1,735,778	1,744,700	1,698,686	1,554,128	-10.92%

Salaries and Wages:
Eliminate 3 positions – Communications Manager, Communications Supervisor and Communicator. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Reduced budget for travel/training expenses.

Commodities:
Increase for the replacement of 24/7 seating which is on a 5 year replacement schedule.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Telecommunications Manager	1.00	1.00	1.00	1.00	-
Telecommunications Supervisor	4.00	4.00	4.00	4.00	3.00
Telecommunicator	11.00	11.00	11.00	11.00	10.00
Call-Taker	1.00	1.00	1.00	1.00	1.00
	17.00	17.00	17.00	17.00	14.00

GOALS AND OBJECTIVES	
GOAL: Process calls for service in timely fashion to maximize effectiveness.	OBJECTIVES: Meet or exceed established standards and policies. Update: The unit goal is to dispatch Priority 1 emergency calls in less than 1 minute and 30 seconds. In FY 2010, 3,136 priority 1 emergency calls for service were dispatched on average in 58 seconds.
GOAL: Citizen satisfaction in Communication's role in receiving and processing calls for service.	OBJECTIVES: Results from a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Very satisfied" and "Satisfied" when asked: "Overall, how would you rate your satisfaction with the performance and competence of police department personnel with whom you had contact?" Update: 2009 Results: Very satisfied 79.00% Satisfied 11.54% Combined 90.54% Note: The next survey is scheduled to be mailed in December 2011.
GOAL: Employees are well-trained and maintain appropriate skills and abilities.	OBJECTIVES: Meet or exceed established training standards and certification. Update: Monthly unit in-service training includes such training as: police and fire rescue call handling and skills and equipment training in addition to policy and EMD protocol review. Monthly training is reported as four continuing education hours. Employees are encouraged to participate in advanced education and skills programs, internal, local, regional and statewide committees and projects as the unit schedule allows. Currently 100% of unit members are current in their required certifications. New hires must satisfactorily complete a mandatory 22 week Communications Training Program and must complete a 1 year trial period prior to permanent appointment. Other Required Training: Telecommunicators require various certifications/recertifications and training on the following schedule: FCIC every two years; EMD every two years (in addition to protocol reviews and quarterly Continuing Dispatch Education (CDE) journal credits); 911 every year; TDD every year; CPR/AED every two years.

	Other training as determined necessary: Terrorism, Hurricane Preparedness, Incident Command System (ICS) 100, 200, 700 and 800. Participate in annual applicable departmental in-service training as required by policy and/or accreditation (i.e. human diversity, blood borne pathogens, domestic violence, ethics, etc).
GOAL: Conduct the work of the Communications Unit in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service Update: The percentage of general fund budget decreased from 2.61% in FY10 to 2.44% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Police Calls	79,362	80,193	76,863	52,603*
Fire Calls	1944	2361	2291	1011*
Medical Calls	2157	1641	1319	1430*

* Number of recorded calls are reduced due to elimination of tracking out of service codes.

PROGRAM: CRIME SCENE/EVIDENCE UNIT 426

Mission: This division exists to enhance public safety and assist the crime solving process through the forensic investigation of crime scenes.

Main Activities: The most important things we do to fulfill the mission are:

- Collect, record and preserve physical evidence found at crime scenes
- Prepare detailed investigative reports
- Sketching and photography, as needed
- Conduct laboratory analysis of forensic evidence
- Examination and comparison of latent fingerprints
- Preparation of cases for trial
- Submission of evidence to appropriate forensic laboratories for analysis
- Perform crime prevention services for the community to include fingerprinting and identification cards

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	193,686	218,167	234,200	204,188	174,982	-25.29%
Employee Benefits	122,754	126,532	134,800	132,478	127,936	-5.09%
Contractual	10,668	13,756	16,200	12,204	16,400	1.23%
Commodities	11,083	15,569	16,500	15,100	12,700	-23.03%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	12,347	12,300	12,300	12,300	12,300	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	350,538	386,324	414,000	376,270	344,318	-16.83%

Salaries and Wages:
Eliminated a Property and Evidence Specialist position during the FY10 budget year and replacemend with Office Assistance II position. Also, eliminated a Crime Scene/Evidence Tech II position. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Slight increase in maintenance contract expenses.

Commodities:
Reduced office equipment expenses and chemical cleaning supplies based on usage.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Police Officer/Manager	1.00	1.00	1.00	1.00	1.00
Crime Scene Technician II	2.00	2.00	2.00	2.00	1.00
Evidence and Property Specialist	1.00	1.00	1.00	-	-
Office Assistant II	-	-	-	0.50	0.50
	4.00	4.00	4.00	3.50	2.50

GOALS AND OBJECTIVES	
GOAL: Proper collection and storing of property and evidence.	OBJECTIVES: Successful inspections/audits of the unit's property and evidence. Update: In accordance with department policies and accreditation standards the following inspections/audits are required and have been completed for FY2010: CSEU Manager completed a Semi-Annual Inspection in January and July of 2010; a review of the Exposure Control Plan, completed a court approved Narcotics Burn, and quarterly inspections of unit equipment. The Criminal Investigations Unit Captain conducted a random unannounced inspection on December 29, 2009; and the Professional Standards Sergeant conducted an annual audit of property and evidence on October 20, 2009.
GOAL: Thorough and timely development and submission of evidence.	OBJECTIVES: Utilization of the Automated Fingerprint Identification System; comparison of latent fingerprints; submission of forensic evidence for DNA analysis and comparison. Update: During FY2010 the unit performed 6,427 latent fingerprint comparisons and had 15 identifications. Additionally the unit submitted evidence to the crime lab on 41 occasions.
GOAL: Provide town residents and businesses useful services.	OBJECTIVES: Voluntary ID cards produced; civilian fingerprinting program; reproduction of audio, video and photographic evidence. Update: During FY2010, 1,134 ID cards were issued; 549 civilians fingerprinted; 1,023 audio/video reproductions made.
GOAL: Conduct the work of the Crime Scene/Evidence Unit in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update: The percentage of general fund budget decreased from .62% in FY10 to .54% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Latent Print Comparisons	6224	5820	2947	6427
Fingerprint Identifications	154	30	36	18
Crime Scenes Processed	82	58	35	39

PROGRAM: PATROL 428

Mission: This division exists to protect life and property, prevent and suppress crime, preserve the public order and apprehend violators of laws and ordinances in order to create an environment where citizens feel safe and secure.

Main Activities: The most important things we do to fulfill the mission are:

- Provide first level of law enforcement response
- Use cruisers, motorcycles, bicycles, ATV's, marine units and foot patrol as appropriate to the situation
- Investigate suspicious persons and incidents to deter and detect criminal activity
- Establish 'omnipresence' through frequent and conspicuous patrol throughout the community
- Resolve various types of problems and conflicts in order to preserve the peace
- Enforce traffic regulations, investigate accidents and maintain an orderly flow of traffic
- Employ a proactive approach to deter and prevent crime

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	4,529,282	5,136,407	4,767,200	4,494,000	4,641,901	-2.63%
Employee Benefits	2,872,385	2,878,214	2,954,000	2,942,284	3,371,144	14.12%
Contractual	115,536	119,774	148,000	127,300	136,700	-7.64%
Commodities	338,527	271,046	269,100	248,600	246,800	-8.29%
Capital Outlay	6,189	60,541	-	-	-	0.00%
Depreciation	291,306	291,300	308,000	308,000	308,000	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	8,153,225	8,757,282	8,446,300	8,120,184	8,704,545	3.06%

Salaries and Wages:
Eliminated one Patrol Sergeant and a portion (.40) of the Fleet Manager and Master Mechanic's salary was transferred to Fire Rescue Department as part of the fleet maintenance consolidation. Also eliminated a Police Officer position and a Support Services Captain position. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs. Budget reflects reduction of one sworn position and a portion of the Fleet Manager and Master Mechanic benefits.

Contractual:
Decrease in travel/training, wireless and external vehicle maintenance expenses.

Commodities:
Reduction in specialized unit equipment requests and fuel cost based on usage.

Fund	Department	Program
001	45	428
General	Police	Patrol

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Captain	4.00	4.00	4.00	4.00	3.00
Sergeant	8.00	10.00	11.00	11.00	8.00
Officer	44.00	44.00	43.00	43.00	42.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	-	-	-
Master Mechanic	1.00	1.00	2.00	1.00	0.80
Fleet Manager	-	-	-	1.00	0.80
	59.00	61.00	61.00	61.00	55.60

GOALS AND OBJECTIVES	
GOAL: Citizens, businesses, and visitors feel safe and secure in the community.	OBJECTIVES: Results from a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "very safe" and "somewhat safe" when asked: Overall, how safe do you feel in the Town of Palm Beach? Update: 2009 Results: Very safe 83.39% Somewhat safe 15.53% Combined 98.92% Note: The next survey is scheduled to be mailed in December 2011.
GOAL: Traffic safety is improved by enforcement of traffic laws and crash prevention activities.	OBJECTIVES: Report property damage and personal injury resulting from traffic crashes and traffic enforcement index. Update: During FY2010 there were 192 traffic crashes investigated and there were 31 injuries as a result of the accidents. The Palm Beach Police Department issued 355 hazardous moving violations during the fiscal year and the traffic index for FY2010 was 8.7%.
GOAL: Visible patrol to deter and prevent crime.	OBJECTIVES: Report number of vehicle, foot, bicycle and ATV hours. Update Vehicle patrol hours 39,321 Foot patrol hours 7,420 Bike patrol hours 1,284 ATV patrol hours 349
GOAL: Conduct the work of the Patrol Unit in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update: The percentage of general fund budget increased from 12.63% in FY10 to 13.66% in FY11.

GOAL: Police officer and civilian training meets training needs and requirements	OBJECTIVES: Mandated training standards are met or exceeded by all applicable police department personnel. Update: The State of Florida mandates that every officer receive 40 hours of training every four years to maintain their certification. Included every four years must be F.D.L.E. mandated training in Human Diversity, Professional Traffic Stops, Use of Force (Force on Force), Domestic Violence and Juvenile Sexual Abuse Investigations. O.S.H.A. required Blood Borne Pathogen training must be done annually. Also included in the training must be high liability areas such as Firearms, Defensive Tactics and Defensive Driver Training. Accreditation standards also required that various training be completed such as training the All Harzard Plan, Ethics, and tactical team training. Due to the elimination of the accreditation program training requirements as they relate to accreditation will be reviewed for cost/value analysis. The Palm Beach Police Department provides 40 hours of training per officer, per year, in five (5) one week blocks. Telecommunicators and other civilians are always included in any training on subjects relevant to their jobs including N.C.I.C./F.C.I.C. and C.P.R./A.E.D. re-certifications every two years. Employees receive training during roll-call and via the Power DMS software program which can be accessed on the in-vehicle laptop which allows for receipt tracking of training bulletins.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Calls for Service	39,095	39,182	31,508	(A)
Arrest by Patrol Officers	1861	1401	1882	1980
Business Security Checks	96,485	67,380	87,128	108,179
Closed House Checks	6279	5297	4209	6119
Field Interview Reports	1042	945	1984	1822
Intelligence Report	93	112	128	174

(A) Number not available at this time due to conversion to new software system

PROGRAM: CRIMINAL INVESTIGATION UNIT 429

Mission: This division exists to investigate, solve and suppress crime and apprehend criminals in order to provide a sense of personal safety and security to citizens and business owners.

Main Activities: The most important things we do to fulfill the mission are:

- Interviewing of witnesses and interrogation of suspects
- Victim contact and follow-up
- Coordinate the flow of investigations and information among other jurisdictions and units
- Dignitary protection for qualified recipients

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	727,542	633,221	644,200	635,000	626,032	-2.82%
Employee Benefits	576,737	388,753	411,500	401,050	480,838	16.85%
Contractual	12,561	10,090	17,000	11,350	14,500	-14.71%
Commodities	16,605	11,920	13,900	11,500	12,500	-10.07%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	51,098	51,100	51,100	51,100	51,100	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,384,543	1,095,083	1,137,700	1,110,000	1,184,970	4.15%

Salaries and Wages:
Eliminate one Detective position. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Reduction in travel/training/certifications expenses and other miscellaneous office equipment expenses.

Commodities:
Slight reductions in fuel cost, data processing and membership accounts.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Captain	1.00	1.00	1.00	1.00	1.00
Sergeant	2.00	2.00	1.00	1.00	1.00
Officer	9.00	8.00	5.00	5.00	5.00
Crime Intellegence Analyst	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	0.50	0.50
	14.00	13.00	9.00	8.50	8.50

GOALS AND OBJECTIVES	
GOAL: Thorough case investigation by interviewing witnesses and suspects.	OBJECTIVES: Clearance rates at or above the national average. Update: 2009 National Average Clearance Rate: Violent Crimes 47.1%; Property Crimes 18.6% 2009 Palm Beach Clearance Rates: Violent Crimes 71%; Property Crimes 34%; Other Reportable Crimes 72%
GOAL: Victim satisfaction of police department support and contact.	OBJECTIVES: Results from a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Very satisfied" or "Satisfied" when asked: If a detective conducted a follow-up investigation, how satisfied were you with the support and contact that you received?" Update: 2009 Results: Very satisfied 50.53% Satisfied 13.97% Combined 64.50% Note: The next survey is scheduled to be mailed in December 2011.
GOAL: Effective communication with other units and organizations to assist in investigations.	OBJECTIVES: Attendance at outside unit and/or agency information gathering meetings and distribution of pertinent investigative information. Update: The unit attends monthly meetings with outside organizations/agencies covering subjects such as Economic Crime, Central Intelligence, and Robbery Task Force. During FY2010 a member of the unit attended 22 intelligence meetings. The unit also distributed 43 Intelligence Bulletins and Quarterly Domestic Security Bulletins. In addition, a weekly synopsis of intelligence and Part 1 crime is sent from the Criminal Intelligence Analyst to all patrol officers. Detectives in the unit participate on a part-time basis in multiple county and national task force including: Internet Crimes Against Children Task Force; the State Attorney's Public Corruption Task Force and; the FBI Joint Terrorism Task Force.

GOAL: Conduct the work of the Criminal Investigation Unit in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update: The percentage of general fund budget increased from 1.70% in FY10 to 1.86% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Number of Crimes Investigated	287	242	228	214
Investigative Clearance Rate (Part 1)	36.3%	38.8%	40%	35%

PROGRAM: PARKING CONTROL UNIT 430

Mission: This division exists to provide for the efficient use of limited public parking availability through active enforcement of all parking ordinances, rules and regulations.

Main Activities: The most important things we do to fulfill the mission are:

- Patrol parking areas on a regular basis to identify and ticket violators
- Address inquiries and complaints from the public
- Handle pedestrian and vehicular traffic at schools and major intersections
- Apply vehicle immobilization device as necessary
- Review construction plans for traffic hazards, traffic flow and parking for special events as needed

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	401,887	378,479	385,400	332,000	295,855	-23.23%
Employee Benefits	219,472	220,961	233,100	227,978	212,646	-8.77%
Contractual	6,220	4,883	33,900	32,800	35,000	3.24%
Commodities	10,291	13,412	11,200	12,200	11,600	3.57%
Capital Outlay	195,000	-	-	-	-	0.00%
Depreciation	42,217	42,200	58,100	58,100	58,100	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	875,087	659,935	721,700	663,078	613,201	-15.03%

Salaries and Wages:
Reduction due to the elimination of a Sergeant (manager) position to a Civilian manager. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs. Reduction due to elimination of Sergeant (manager) position to a Civilian manager.

Contractual:
Increase due to data line charges for Autocite upgrade and maintenance contract for Auto Vu system.

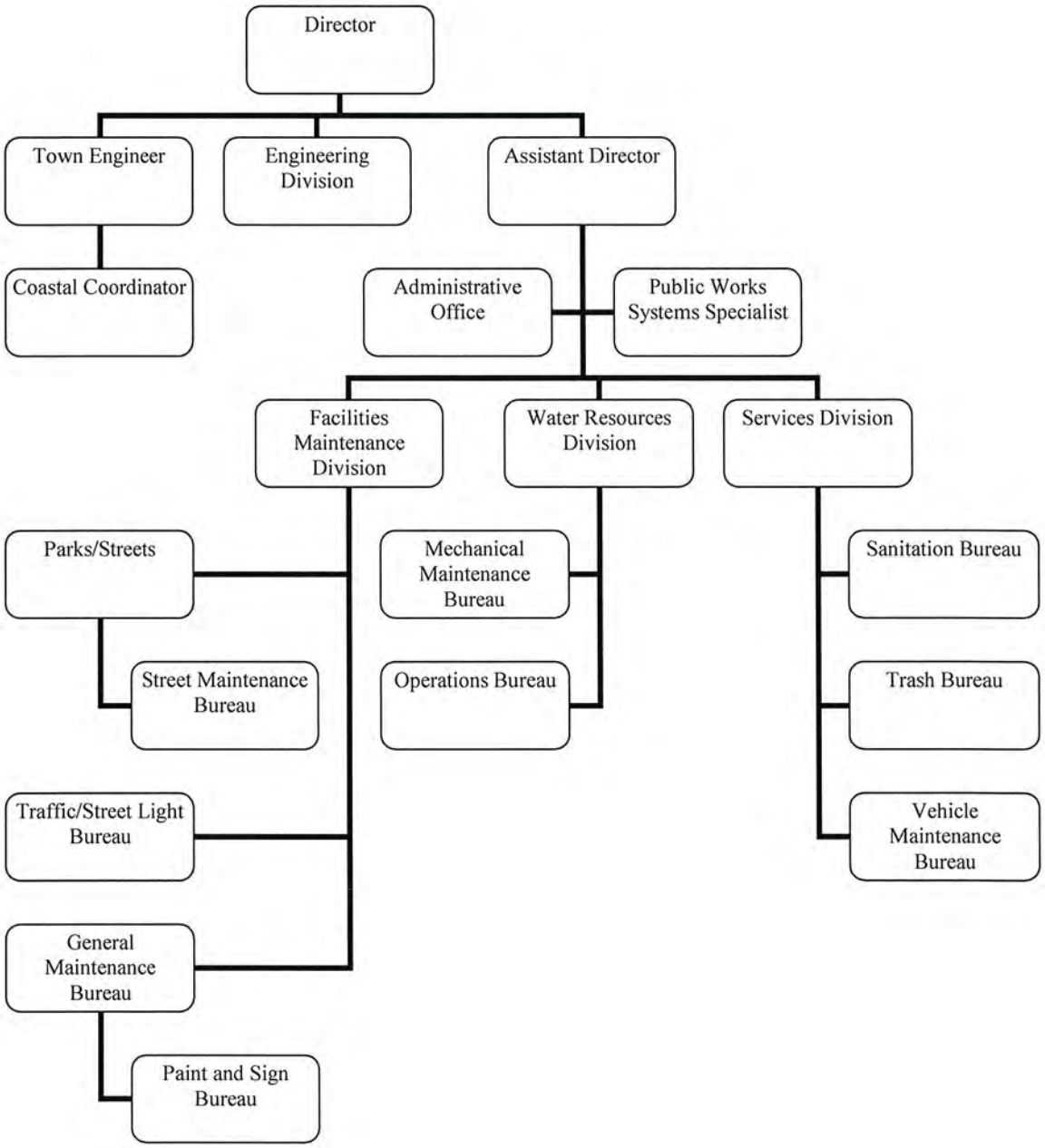
Commodities:
Increase in vehicle maintenance for older scooter repairs.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Captain	-	0.50	0.50	0.50	0.50
Sergeant	-	0.50	0.50	0.50	-
Parking/Code Enforcement Manager	1.00	-	-	-	0.50
Lead Parking Control Officer	-	1.00	1.00	1.00	1.00
Parking Enforcement Officer	7.00	5.00	5.00	5.00	5.00
Code/Parking Enforcement Specialist	-	0.50	0.25	0.25	0.25
	8.00	7.50	7.25	7.25	7.25

GOALS AND OBJECTIVES	
GOAL: Maximize motorist obedience of parking laws and rules.	OBJECTIVES: Educational efforts and the number of parking tickets and warnings issued for violations. Update: FY2010: 12,528 parking/kiosk tickets and 242 warnings issued. The Parking Enforcement Unit created and distributed Operation of Parking Kiosk and Summary of Disabled Parking Regulations brochures during the fiscal year. Additionally, instructional stickers were placed on Kiosks and a demonstration was provided during the National Night Out Against Crime event resulting in less complaints and a higher level of compliance.
GOAL: Citizens think the department's enforcement of parking/traffic laws and rules is successful.	OBJECTIVES: Results from a periodic Citizen Satisfaction survey indicate at least a 90% or higher approval rating in the combined categories of "Very successful" and "Somewhat successful" when asked: "Overall, how successful do you feel the Palm Beach Police Department is in their effort to enforce traffic laws and regulate traffic?". Update: 2009 Results: Very successful 69.34% Somewhat successful 22.62% Combined 91.96% Note: The next survey is scheduled to be mailed in December 2011.
GOAL: Conduct the work of the Parking Control Unit in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update: The percentage of general fund budget decreased from 1.08% in FY10 to .96% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Parking Tickets	13,168	10,981	9,339	8,573
Kiosk Tickets	6,578	5,851	4,103	3,955
Traffic Boots	62	79	95	60

Public Works


Director
Town Engineer
Engineering Division
Assistant Director
Coastal Coordinator
Administrative Office
Public Works Systems Specialist
Facilities Maintenance Division
Water Resources Division
Services Division
Parks/Streets
Mechanical Maintenance Bureau
Sanitation Bureau
Street Maintenance Bureau
Operations Bureau
Trash Bureau
Traffic/Street Light Bureau
Vehicle Maintenance Bureau
General Maintenance Bureau
Paint and Sign Bureau

Key Results and Measurement Methodology

GOALS AND OBJECTIVES	
GOAL: The citizens of the community will be proud of the appearance of Palm Beach and the effectiveness of public services and consider both as points of pride.	OBJECTIVES: A citizen satisfaction survey will be conducted. Results from satisfaction survey(s) should indicate more than 90% approval rating in the combined categories of "excellent" or "good" as related to Town appearance and public services. 2010 Results Public Works areas were covered within the scope of the 2005 town wide satisfaction survey and received approval ratings as stated above. No new survey is anticipated for this fiscal year.
GOAL: Create and maintain a work environment in which employees find motivation, relevance, and appreciation for the work they do.	OBJECTIVES: An employee survey will be conducted to determine employee morale, motivation, relevance and appreciation for tasks and work performed by Public Works Department personnel. Results from employee survey should indicate over 90% approval rating in combined categories of "excellent" or "good" in areas of motivation, relevance and appreciation. 2010 Results An employee survey was not completed this year.
GOAL: The Town's facilities and infrastructure will be designed, constructed and maintained for optimum efficiency and effectiveness.	OBJECTIVES: We will utilize only qualified consultants selected by using the Consultants' Competitive Negotiation Act to plan and design the Town's infrastructure and facility needs. All consultants and design professionals will be instructed to take into consideration future maintenance requirements of any facilities designed. For construction needs, either pre-qualified contractors with an excellent performance record or formal bid contractors will be hired for public projects. 2010 Results Several consultants were hired using the Consultants' Competitive Negotiation Act in FY10, including those for Civil Engineering Design Services, with sub-consultants performing architectural, structural, and mechanical engineering. The Town is continuing work on Worth Avenue using the construction manager at risk method that will also be used on the Accelerated Capital Improvement project.

Fund	Department
001	50
General	Public Works

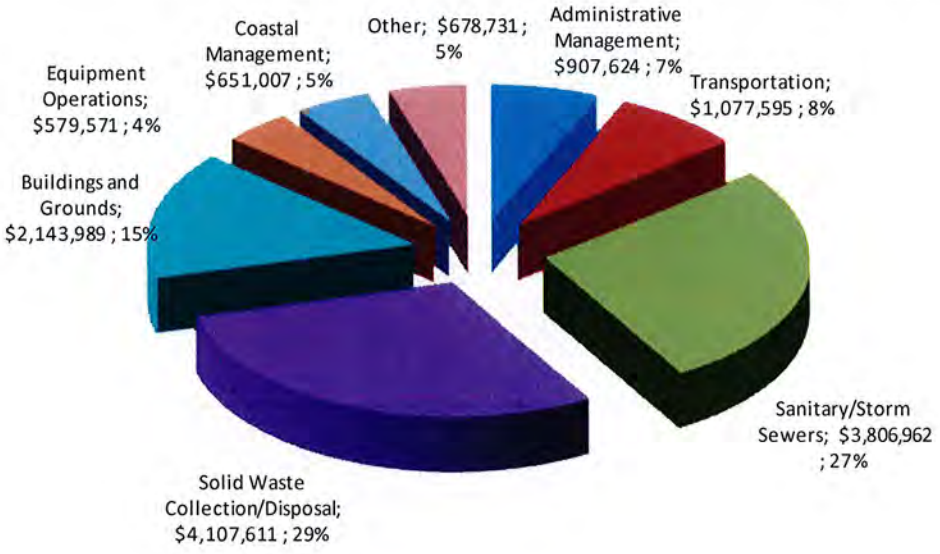
Mission: Public Works exists to create and maintain an attractive, safe, pleasing, and clean environment for the citizens of Palm Beach and an efficient, effective environment for all of the employees who serve this community by applying systems and techniques that provide for excellent operation/maintenance/repair of public buildings and grounds, continuous upgrading of general infrastructure systems and services, coastal systems improvements, and engineering and construction services.

Revenue Summary

Title	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	% Variance
Special Solid Waste	9,975	15,458	25,000	15,000	10,000	-60.00%
Solid Waste	769,628	825,367	816,900	816,900	816,900	0.00%
Comp. Garbage Collection Fee	206,119	233,495	267,000	288,500	242,500	-9.18%
SWA Recycling Revenue	-	-	-	50,000	50,000	100.00%
Beach Clean-Citizen Assc	55,350	57,564	58,000	3,000	-	-100.00%
Historic Speciman Tree	-	-	10,000	6,800	4,000	-60.00%
TOTALS	1,041,072	1,131,884	1,176,900	1,180,200	1,123,400	-4.55%

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	5,349,541	5,411,273	5,648,400	5,650,700	5,117,440	-9.40%
Employee Benefits	2,532,919	2,675,743	2,712,700	2,712,700	2,696,311	-0.60%
Contractual	4,927,832	4,548,407	4,603,200	4,905,188	4,856,799	5.51%
Commodities	885,582	772,477	664,400	688,614	669,201	0.72%
Capital Outlay	551,173	191,323	167,000	167,000	157,000	-5.99%
Depreciation	426,553	426,663	446,300	446,300	456,339	2.25%
Other	-	-	-	-	-	0.00%
TOTALS	14,673,600	14,025,887	14,242,000	14,570,502	13,953,090	-2.03%



	FY2008	FY2009	FY2010	FY2011
Full Time Equivalent Employees	101.91	101.46	97.75	86.35

Changes to FTEs:

- +.10 Reallocation from Recreation Enterprise Fund
- -3.0 Equipment Operator Parks
- -1.0 Parks Supervisor I
- -1.0 Nursery Technician
- -1.0 Mechanic III
- -.5 Records Maintenance Assistant position from full time to part time without benefits
- -1.0 Laborer II/WRD
- +1.0 Wastewater Operator I
- -1.0 Assistant Director
- -2.0 Laborer/Trash
- -1.0 Laborer/Sanitation
- -1.0 General Maintenance Worker

PROGRAM: ADMINISTRATIVE MANAGEMENT 511

Mission: This division exists to provide guidance, inspiration, resources and direction to the Public Works Department to ensure that the multiple functions we perform are both efficient through our commitment to continual improvement and effective in meeting the expectations of the citizens we serve.

Main Activities: The most important things we do to fulfill the mission are:

- Provide oversight to all Public Works programs to ensure we maintain or improve levels of service and safety measures
- Implement the Town's Capital Improvement Plan, the Drainage Improvement Plan, and the Comprehensive Coastal Management Plan.
- Manage all projects authorized by the Town Council.
- Continually seek new and better ways to accomplish our mission.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	549,356	586,709	628,600	628,600	604,028	-3.91%
Employee Benefits	198,946	212,409	241,800	241,800	253,946	5.02%
Contractual	47,747	30,483	40,900	41,839	40,500	-0.98%
Commodities	7,706	16,145	8,600	9,012	9,150	6.40%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	803,755	845,746	919,900	921,251	907,624	-1.33%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011, and reduction of 0.50 FTE for temporary part-time employee in admin support position.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Minor adjustment associated with termination of old copier lease.

Commodities:
Minor increase for data processing supplies.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Town Engineer	0.50	0.50	0.50	0.50	0.50
Project Administrator	0.50	0.50	-	-	-
Office Manager	1.00	1.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	3.00	3.00	2.00
Records Maintenance Asst I	1.00	1.00	1.00	1.00	1.50
Public Works Systems Specialist	1.00	1.00	1.00	1.00	1.00
	8.00	8.00	8.50	8.50	8.00

GOALS AND OBJECTIVES	
GOAL: Positive work environment that encourages personal and team commitment to our vision and values.	OBJECTIVES: Low turnover rate and positive employee feedback Update Approximately 6% non-retirement turnover rate in past year (increase from 3% previous year). Employee meetings were conducted in bureaus/divisions with highest turnover to determine potential causes and solutions. Workplace Harassment training was completed department wide.
GOAL: Services provided to residents and other Town employees are sources of pride to all.	OBJECTIVES: Achieve satisfaction level of 90% or better from Town's citizen survey. Update A mean of 87% of residents felt Public Works meets or exceeds their expectations for service (2005 Citizen's Survey). No new survey has been conducted yet by the Town.
GOAL: Conduct the work of Administrative Management in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 1.38% in FY10 to 1.44 in FY11. This is due to the substantial decreases in other division's operating budgets.

PROGRAM: STREET REPAIR & MAINTENANCE 521

Mission: This bureau exists to maintain, repair, and clean streets in order to provide a safe, smooth riding surface throughout the town and to assure that we have safe sidewalks, bikeways, and trail systems.

Main Activities: The most important things we do to fulfill the mission are:

- Employ state of the art techniques to do an excellent job
- Do the job right the first time
- Work to continually improve quality and efficiency
- Survey streets to prioritize work program
- Respond to emergencies and priorities in a timely fashion

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	94,688	76,184	94,800	94,800	111,696	17.82%
Employee Benefits	36,928	35,916	31,400	31,400	62,586	99.32%
Contractual	162,505	428,457	166,200	197,709	181,734	9.35%
Commodities	13,189	9,742	13,400	13,588	7,650	-42.91%
Capital Outlay	136,202	-	-	-	-	0.00%
Depreciation	13,870	13,900	18,500	18,500	18,833	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	457,382	564,199	324,300	355,997	382,499	17.95%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011. Increase due to reallocation of staff.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increase reflects additional parking lot maintenance at various Town facilities.

Commodities:
Decrease reflects reduction in fuel costs and supplies based on historical trends.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Facilities Maintenance Manager	0.10	0.10	0.10	0.10	0.10
Streets/Parks Supervisor	0.11	0.11	0.11	0.11	0.11
Supervisor/Streets	0.75	0.75	-	-	-
Equipment Operator I/Streets	0.75	0.75	1.50	1.50	1.80
Irrigation and Spray Technician	0.01	0.01	0.01	0.01	0.01
	1.72	1.72	1.72	1.72	2.02

GOALS AND OBJECTIVES	
GOAL: Ride surfaces throughout the Town are smooth and safe. Citizens are satisfied with the quality of streets and bike trail systems.	OBJECTIVES: Observation and feedback from users. Update Streets are inspected weekly and any needed repairs are addressed in less than 48 hours. FY10 project included Phase IV of Town-council approved resurfacing project, and it was completed on time, within budget, and resulted in 37,279 s.y. of new pavement surface. Five year resurfacing plan continues to improve the quality of streets. Town streets and bike path are swept on a weekly basis with over 496 tons of debris collected from those surfaces in FY09 to date. Only (1) complaint was received via work request system to date.
GOAL: Sidewalks and bike trail systems are safe and free from hazards.	OBJECTIVES: Observation and feedback from users, and periodic inspections. Update Three complaints were received (1) was on private property and (2) were resolved by the Streets Bureau. The sidewalk inspection was conducted and (33) sidewalk squares were replaced. There were no bike path complaints in FY10 from residents.
GOAL: Apply state of the art techniques to our work.	OBJECTIVES: Engage in forums to continually learn new ideas and apply reporting improvements. Update Staff continues to evaluate micro-resurfacing technology to obtain the greatest value for road resurfacing, with ride, appearance and cost as important factors.
GOAL: Conduct the work of Street Repair and Maintenance in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .49% in FY10 to .60% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Storm Inlets Cleaned and Inspected	1640	1640	1640	1640
Streets Resurfaced	78,000 sy	102,602 sy	129,000 sy	37,279 sy
Sidewalk Squares Replaced	200 sy	200 sy	200 sy	200 sy
Potholes Patched	20 sy	20 sy	20 sy	80 sy

PROGRAM: TRAFFIC CONTROL 523

Mission: This bureau exists to provide and maintain traffic signals and control signs to ensure safe, well marked street systems.

Main Activities: The most important things we do to fulfill the mission are:

- Schedule preventive maintenance and inspection programs to proactively address issues
- Repair/replace signals and signs as necessary on Town's required level of service plan
- Upgrade signage and install new signs by required replacement schedule

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	79,033	84,958	101,000	101,000	95,283	-5.66%
Employee Benefits	37,335	39,840	31,500	31,500	38,722	22.93%
Contractual	30,194	29,858	44,800	44,800	44,580	-0.49%
Commodities	28,118	51,060	31,900	31,900	29,246	-8.32%
Capital Outlay	-	-	7,000	7,000	7,000	0.00%
Depreciation	4,660	4,700	4,900	4,900	5,114	4.37%
Other	-	-	-	-	-	0.00%
TOTALS	179,340	210,415	221,100	221,100	219,945	-0.52%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Minor reduction reflects small decrease in emergency repairs.

Commodities:
Decrease reflects reduction in fuel costs and supplies based on historical trends.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Facilities Maintenance Manager	0.10	0.10	0.20	0.20	0.20
Electrician Supervisor	0.18	0.18	0.17	0.17	0.17
Streets/Parks Supervisor	0.01	0.01	0.01	0.01	0.01
General Maintenance Supervisor	0.01	0.01	0.01	0.01	0.01
Parks Supervisor I	0.11	0.11	0.11	0.11	-
Parks Laborer	0.01	0.01	0.01	0.01	-
Electrician II	0.42	0.45	0.42	0.42	0.42
Building Maintenance Worker	0.04	0.04	0.04	0.04	0.04
Street & Sign Painter	0.47	0.47	0.47	0.47	0.47
	1.35	1.38	1.44	1.44	1.32

GOALS AND OBJECTIVES	
GOAL: Minimize or eliminate traffic signal discrepancies, to ensure safe traffic movement on roads.	OBJECTIVES: Respond to outages or problems within prescribed level of service schedule. Accomplish preventive maintenance work to minimize outages. Update Repaired 26(ea) traffic controller malfunctions during FY10. Replaced 37(ea) traffic LED's. Out of 566 total traffic LED's, we had 37 failures or just 6.5% of total. Target met to respond to all outages within 24 hours of notification. Completed bi-annual preventive maintenance on 18 signalized intersections throughout the Town.
GOAL: Town signs and pavement markings always have excellent appearance and meet Town's parking and traffic needs.	OBJECTIVES: Respond to discrepancies reported and perform periodic maintenance/replacement. Update Completed annual maintenance of traffic markings for curbs/streets. Signs are typically replaced every 5 years. 437 signs have been replaced and/or repaired in FY10.
GOAL: Residents and visitors will be satisfied with our work.	OBJECTIVES: Satisfaction is measured by a satisfaction level of 90% or better from Town's citizen survey. Update 97% of the citizens surveyed are satisfied with the current traffic control system according to the most recent citizen survey.
GOAL: Conduct the work of Traffic Control in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .33% in FY10 to .35% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Inspections Performed on System	2	2	2	2
Traffic Control Signs Replaced	530	579	406	391
Street Name Signs Replaced	110	136	177	46
Control Lines Painted	29,800 ft	18,483 ft	22,707 ft	26,448 ft
Thermoplastic Lines Refurbished	3,600 ft	17,998 ft	16,340 ft	15,780 ft
Traffic Signal Replacement (LED)	30	51	41	37

PROGRAM: STREET LIGHTING 524

Mission: This bureau exists to maintain reliable, safe and effective street lighting systems that contribute to safe streets in the Town and protect endangered sea turtles from light intrusion during nesting season.

Main Activities: The most important things we do to fulfill the mission are:

- Conduct preventive maintenance annually on the 1,251 street lights in Town.
- Perform "locates" for underground wiring to minimize the likelihood of damage due to digging.
- Replacement of older poles and base rods on predetermined schedule for uniform lighting.
- Surveillance - check every 2 months; July 1 - Sept. 30.
- Timely installation of turtle shields (March 1 to Nov. 1) 129 turtle shades, twice/yr.
- Preventive maintenance, emergency repairs, and normal maintenance of the electrical system in all town buildings (554).
- Preventive maintenance, emergency repairs, and electrical maintenance of storm and sewer pump station controls, telemetry systems, and back-up generator systems (531 and 532).

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	134,468	133,720	112,300	114,600	113,795	1.33%
Employee Benefits	44,963	46,828	34,900	34,900	39,815	14.08%
Contractual	254,776	211,534	237,900	237,900	255,400	7.36%
Commodities	65,926	58,052	25,800	37,860	41,505	60.87%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	23,745	23,700	24,200	24,200	24,636	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	523,878	473,834	435,100	449,460	475,151	9.21%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increase reflects additional electric costs, and street light pole maintenance.

Commodities:
Cost increases are due to additional spare parts and supplies for greater quantity of street lights, and purchase of replacement poles and hardware.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Electrician Supervisor	0.46	0.46	0.46	0.46	0.46
Electrician II	0.88	0.88	0.88	0.88	0.89
Facilities Maintenance Manager	0.10	0.10	0.10	0.10	0.10
	1.44	1.44	1.44	1.44	1.45

GOALS AND OBJECTIVES	
GOAL: Lighting system is functionally effective and efficient, and is electrically and structurally safe. Number and duration of outages is minimized.	OBJECTIVES: Monitor street light outages. Accomplish required maintenance and repairs needed. Emergencies responded to on the day received Update We have found 98 Town-owned lights and 132 FPL-owned lights out, based on Town staff's street light surveillance. The remainder of outages were identified via work requests (37 Town-owned street lights and 63 FPL lights in FY10). 135 of 972 Town lights repaired = 13.8% of inventory. FPL lights repaired: 195 of 364 = 53.5 of inventory. Receive reports via work management system daily. Town lights repaired within 72 hours. FPL (call and report same day) with their response typically within 7 - 10 days. The Town replaced 26 old street lights with black decorative ornamental poles throughout town.
GOAL: Turtle shades installed to comply with environmental guidelines.	OBJECTIVES: No complaints received regarding Town-owned lighting violations (i.e. full compliance with turtle shade requirements). Update Removed 129 turtle shades prior to Nov. 1, 2009. Seasonal turtle shade installation was completed in March 2009. No violations received. 129 Turtle shades to be removed Nov. 1, 2010.
GOAL: Conduct the work of Street Lighting in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .65% in FY10 to .75% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Inspections of Entire System	12	12	12	12
Turtle Shades Placed/Removed	258	258	258	258

PROGRAM: STORM SEWER MAINTENANCE 531

Mission: This bureau exists to protect the health, safety and property of residents and businesses by effectively operating and maintaining the storm system.

Main Activities: The most important things we do to fulfill the mission are:

- Perform highest level of preventive maintenance to provide 100% equipment readiness at all times
- Clean, inspect and repair storm water collection and pumping systems to keep them fully functional
- Respond quickly to rainfall and storm events
- Evaluate and improve systems to meet or exceed design standards
- Anticipate rainfall events in order to allocate proper resources
- Track rainfall and storm duration for analysis and future planning

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	265,637	253,515	316,900	316,900	350,928	10.74%
Employee Benefits	156,323	164,928	175,800	175,800	170,165	-3.21%
Contractual	201,988	142,128	163,500	163,902	180,200	10.21%
Commodities	64,623	45,779	49,700	49,700	50,500	1.61%
Capital Outlay	72,215	177,491	80,000	80,000	70,000	-12.50%
Depreciation	8,333	8,300	8,500	8,500	10,093	18.74%
Other	-	-	-	-	-	0.00%
TOTALS	769,119	792,141	794,400	794,802	831,886	4.72%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011, and filling of vacant positions.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increased costs for utilities (electric, water) and non-capital pump repairs and replacements.

Commodities:
Minor increase reflects fuel costs, maintenance supplies based on historical trends.

Capital Outlay:
Decrease reflects reduction in repair and replacement funding associated with minor capital work.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Building Maintenance Worker	0.02	0.02	0.02	0.02	0.02
Electrician II	0.43	0.42	0.42	0.42	0.42
Electrician Supervisor	0.10	0.10	0.10	0.10	0.10
Equipment Operator I/WRD	1.25	1.25	1.25	1.25	0.25
Equipment Operator II/WRD	0.25	0.25	0.25	0.25	0.25
Irrigation and Spray Technician	-	0.01	0.01	0.01	0.01
Laborer II/WRD	0.25	0.25	0.25	0.25	-
Mechanic I/WRD	1.50	1.50	1.50	1.50	1.50
Mechanic II/WRD	0.38	0.38	0.38	0.38	0.38
Maintenance Mechanic Unit Supervisor	0.38	0.38	0.38	0.38	0.38
Parks Laborer	0.03	0.03	0.02	-	-
Parks Supervisor I	0.02	0.02	0.02	0.02	-
Tree Trimmer	0.04	0.04	0.04	0.04	0.04
Wastewater Operator I/WRD	1.25	1.25	1.25	1.25	1.75
Wastewater Operator II/WRD	0.38	0.38	0.38	0.38	0.38
WRD Manager	0.30	0.30	0.30	0.30	0.30
	6.58	6.58	6.57	6.55	5.78

GOALS AND OBJECTIVES	
GOAL: Flooding reduced or eliminated and storm sewer systems are capable and available to handle storm and flood situations, within Town's adopted level of service.	OBJECTIVES: Complete all station inspections, accomplish preventive maintenance, and ensure telemetry reliability and operation. Prevent operational down-time, and prevent street flooding or house flooding. Update All station inspections and systems checked on schedule - 62 preventive maintenance (PM's) work orders completed in FY10 - each visit entails multiple tasks. 62 total PM events were scheduled for FY10. Repaired or replaced 9 storm water pumps in FY10 (8 hydraulic pumps and 1 electric submersible pump). Conducted 247 storm-sewer basin inspections and high-pressure cleaned 262 feet of storm sewer mains. Performed 1,830 mark-outs generated from the Florida One-Call Center.
GOAL: Meet 100% of the environmental compliance requirements imposed by governmental authorities.	OBJECTIVES: Monitor 100% of the environmental compliance requirements imposed by governmental authorities, with no reported deficiencies. Update No reported deficiencies. NPDES documentation submitted in timely and accurate fashion. 100% compliance.

GOAL: Respond to, investigate, and resolve valid customer inquiries and telemetry system problems.	OBJECTIVES: Timely corrective action is taken on valid problems identified. Update Telemetry system is 100% functional, with no failures or outages affecting operations this period. Responded to 49 specific complaints this fiscal year (5 clogged catch basins, 44 various calls i.e.l WPB water, owner issues, etc.), and resolved all issues. Responded to 10 after-hours rainfall events.
GOAL: Conduct the work of Storm Sewer Maintenance in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 1.19% in FY10 to 1.25% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Weekly Check Storm Water Pump Stations	728	728	728	728
Bi-Annual Preventive Maintenance on Components	56	70	70	50
System Pumps Repaired In-House	2	4	4	6
Telemetry of Each Station Checked 5 days/wk	3640	3900	3900	3458

PROGRAM: SANITARY SEWER MAINTENANCE 532

Mission: This bureau exists to protect the health and well being of residents, businesses and visitors by operating a sanitary sewer system that prevents sewage back-up, spillage or odor impact and is 100% reliable.

Main Activities: The most important things we do to fulfill the mission are:

- Schedule and conduct proper preventive maintenance and repairs on all systems.
- Troubleshoot and repair all mechanical problems the "right way", the first time.
- Televise gravity lines and repair as necessary.
- Closely monitor run time for pumps.
- Reduce inflow and infiltration into systems to reduce treatment costs.
- Upgrade stations to improve efficiency.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	570,365	629,858	658,600	658,600	607,168	-7.81%
Employee Benefits	280,836	300,142	333,900	333,900	326,239	-2.29%
Contractual	187,787	147,070	148,300	156,844	143,659	-3.13%
Commodities	125,755	130,199	63,600	68,280	66,100	3.93%
Capital Outlay	6,734	-	80,000	80,000	80,000	0.00%
Depreciation	53,738	53,700	54,800	54,800	57,226	4.43%
Other	-	-	-	-	-	0.00%
TOTALS	1,225,215	1,260,968	1,339,200	1,352,424	1,280,392	-4.39%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011, and minor revisions for labor hours in manpower allocation.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Decrease reflects reduction in electric costs and telemetry repairs.

Commodities:
Minor increase for maintenance parts and supplies.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Building Maintenance Worker	0.02	0.06	0.02	0.02	0.02
Electrician II	0.60	0.60	0.60	0.60	0.63
Electrician Supervisor	0.14	0.13	0.13	0.13	0.13
Equipment Operator I/WRD	0.75	0.75	0.75	0.75	0.75
Equipment Operator II/WRD	0.75	0.75	0.75	0.75	0.75
Equipment Operator/Parks	0.02	0.06	0.06	0.06	-
General Maintenance Supervisor	0.01	0.01	0.01	0.01	0.01
Irrigation and Spray Technician	0.01	0.01	0.01	0.01	0.01
Laborer	0.75	0.75	0.75	0.75	-
Maintenance Mechanic Unit Supervisor	0.62	0.62	0.62	0.62	0.62
Mechanic I/WRD	1.50	1.50	1.50	1.50	1.50
Mechanic II/WRD	0.62	0.62	0.62	0.62	0.62
Parks Laborer	0.10	0.10	0.06	0.02	-
Street & Sign Painter	0.01	0.01	0.01	0.01	0.01
Tree Trimmer	0.04	0.04	0.04	0.04	0.04
Wastewater Operator I/WRD	3.75	3.75	3.75	3.75	4.75
Wastewater Operator II/WRD	0.62	0.62	0.62	0.62	0.62
WRD Manager	0.70	0.70	0.70	0.70	0.70
	11.01	11.08	11.00	10.96	11.16

GOALS AND OBJECTIVES	
GOAL: No spills, overflows, or backups. Stations and systems for handling sanitary waste are 100% operational, with preventive maintenance (PM) and repairs done in a timely manner, to ensure no operational down-time.	OBJECTIVES: Spills, overflows, or backups are monitored. Repairs and preventive maintenance are completed in timely manner. Update 100% compliance - 1 force main repair requiring system wide shutdown(total time 13 hours). 232 preventive maintenance work orders completed this fiscal year. Telemetry was 100% operational with no outages. Accomplished 9 "cap-off" inspections and 31 connection/re-connection inspections of sewer mains/laterals. Repaired or replaced 38 Air Relief Valves. Conducted 262 manhole inspections and high-pressure cleaned 144,151 feet (27.3 miles) of sanitary sewer mains. Began infiltration reduction program and grouted one manhole with minimal infiltration.
GOAL: Maintain 100% compliance with EPA regulations.	OBJECTIVES: Report compliance rate and exceptions. Update 100% compliance. No violations noted or received.
GOAL: Respond to, investigate, and resolve valid customer inquiries and telemetry system problems.	OBJECTIVES: Outages or complaints are promptly resolved. Update No telemetry failures or outages during the year. 42 customer calls received (13 owner issues, 6 odor complaints) - all resolved.

GOAL: Conduct the work of Sanitary Sewer Maintenance in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 2.0% in FY10 to 2.07% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Reduce Inflow and Infiltration	1%	2%	1%	<1%
Inspect/Operate Sanitary Pump Stations	3692	3592	3592	3592
Semi-annual Preventive Maintenance on Sanitary Components	110	186	186	224
Telemetry of Each Station Checked 5 days/wk	13,980	13,480	13,840	13,530
Quarterly Test Each Station Alarm Points	232	224	230	230
Inspect and Repair/Replace Manholes	220	200	235	262

PROGRAM: SANITARY SEWAGE TREATMENT 533

This program reflects the costs of treating our sanitary sewage which is pumped either directly to the East Central Regional Water Reclamation Facility or to the East Central Regional Water Reclamation Facility via the City of Lake Worth.

In September 1992, the Town entered into a joint interlocal agreement (the "Agreement") with Palm Beach County and three municipalities (West Palm Beach, Riviera Beach and Lake Worth) whereby prior separate agreements were consolidated into a single unified agreement to establish rules and procedures for the operation and management of the East Central Regional Wastewater Treatment Facility (ECR) in which each participating entity had an ownership interest. ECR was created to receive, treat, and dispose of sewage generated within each municipality and the County. The initial term of the Agreement is for thirty years with a renewable term of thirty years. In the event ECR is sold or disposed of, proceeds of the sale or disposition shall be prorated among the entities, based on their reserve capacity as of the date of disposition. As of September 30, 2009, the Town had a 7.8125% interest in ECR.

The Agreement provides for the establishment of a Governing Board (the "Board"), consisting of one representative from each entity participating in the Agreement, to administer the ECR. Under the Agreement, the Board has the power to enter into contracts, employ personnel and enter into debt in accordance with Section 163.01(7) of Florida Statutes. In accordance with the Agreement, the City of West Palm Beach operates and manages ECR on behalf of the Board.

All costs of operating the ECR, excluding depreciation, are shared by each of the entities based on actual flows of wastewater. Costs associated with capital projects, renewal and replacement, and debt service are shared among the participating governments based on their pro-rata share of reserve capacity. Since the Town's interest in ECR represents an equity interest primarily in capital assets and since the Town's investment was funded from General Fund monies, the Town's net investment in ECR is recorded in the General Fixed Asset Account Group based upon the Town's 7.8125% interest in the net assets of ECR. To date, ECR has only experienced losses as a result of depreciation on contributed fixed assets. The Town does not believe that the joint venture is accumulating significant financial resources or experiencing financial stress that may cause a future benefit or burden to the Town.

Alternative pumping methods are being developed to reduce dependency on other utilities and reduce program costs.

Based on a "Participatory Agreement" signed by all participants in April 1993, ECR constructed improvements amounting to approximately $22,377,000, which was financed by the State of Florida Department of Environmental Protection Revolving Loan Fund. Pledged revenue consisting of all fees and payments received by ECR will be used to repay the debt. As of September 30, 2009, the outstanding balance due to the State Loan Fund was $10,042,522.

Each entity's interest as of September 30, 2009 is as follows:

Participant	Reserve Capacity %
City of West Palm Beach	26.56%
Palm Beach County	33.60%
City of Lake Worth	19.53%
City of Riviera Beach	12.50%
Town of Palm Beach	7.81%

Fund	Department	Program
001	50	533
General	Public Works	Sanitary Sewage Treatment

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	1,549,038	1,438,498	1,690,100	1,690,100	1,694,684	0.27%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,549,038	1,438,498	1,690,100	1,690,100	1,694,684	0.27%

Contractual:
Small increase for sewage treatment and disposal via Lake Worth and West Palm Beach.

PROGRAM: RESIDENTIAL COLLECTION 541

Mission: This bureau exists to promote the health of the community through the efficient and effective removal of residential waste on a regular schedule prescribed by ordinance.

Main Activities: The most important things we do to fulfill the mission are:

- Collect garbage four days per week and recyclable materials once per week.
- Minimize the impact of garbage odors, pest attraction and unpleasant appearance.
- Collect with the least disruption possible.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	491,057	473,165	507,600	507,600	498,303	-1.83%
Employee Benefits	283,317	297,053	310,200	310,200	300,895	-3.00%
Contractual	480	420	1,000	1,000	800	-20.00%
Commodities	69,023	43,292	53,100	50,100	54,750	3.11%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	41,826	41,800	35,200	35,200	35,834	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	885,703	855,731	907,100	904,100	890,582	-1.82%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Minor reduction in costs for printing.

Commodities:
Minor increase in fuel costs.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Building Maintenance Worker	0.02	0.02	0.02	0.02	0.02
Equipment Operator I/6 yd	7.20	7.20	7.20	7.20	6.20
Equipment Operator II 20/60 yd	0.88	0.88	0.88	0.88	0.88
Equipment Operator III 20/60 yd	0.75	0.75	0.75	0.75	0.75
General Maintenance Supervisor	0.01	0.01	0.01	0.01	0.01
Laborer I/Trash	2.00	2.00	2.00	1.00	0.50
Parks Laborer	-	-	-	-	0.05
Sanitation Supervisor	0.40	0.40	0.40	0.40	0.40
Services Manager	0.28	0.28	0.28	0.28	0.28
	11.54	11.54	11.54	10.54	9.09

GOALS AND OBJECTIVES	
GOAL: Meet the collection schedule 100% of the time.	OBJECTIVES: Report exceptions to the desired result. Update No exceptions, collection service provided as scheduled 100% of the time.
GOAL: Residents are satisfied with the level and quality of service.	OBJECTIVES: Satisfaction is measured by on schedule completion of routes, and resident satisfaction based on correlation of complaints received to residents served. Update Approximately 2,533 residential households are serviced daily. Only 30 complaints or reports of garbage misses this fiscal year.
GOAL: Conduct the work of Residential Collection in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 1.36% in FY10 to 1.44% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Tons Collected	8400	7150	6592	6435
Reported Misses	10	8	8	10

PROGRAM: COMMERCIAL COLLECTION 542

Mission: This bureau exists to serve the commercial and business garbage collection and disposal needs of the community.

Main Activities: The most important things we do to fulfill the mission are:

- Steady, consistently excellent scheduled service without missing pickups.
- Maintain positive customer relationships with commercial customers.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	461,895	457,203	467,700	467,700	473,825	1.31%
Employee Benefits	181,155	195,246	188,600	188,600	224,120	18.83%
Contractual	211,276	221,670	269,000	268,950	244,303	-9.18%
Commodities	54,232	30,439	44,600	38,100	47,000	5.38%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	39,654	39,700	40,500	40,500	41,229	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	948,212	944,258	1,010,400	1,003,850	1,030,477	1.99%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Decrease reflects a reduction in the contracted services for compacted garbage.

Commodities:
Minor increase reflects fuel usage and costs.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Equipment Operator II 20/60 yd	0.12	0.12	0.12	0.12	0.12
Equipment Operator II/20 yd	2.00	2.00	2.00	2.00	2.00
Equipment Operator III 20/60 yd	0.25	0.25	0.25	0.25	0.25
Laborer I/Sanitation	4.00	4.00	4.00	4.00	3.00
Sanitation Supervisor	0.40	0.40	0.40	0.40	0.40
Services Manager	0.15	0.15	0.15	0.15	0.15
	6.92	6.92	6.92	6.92	5.92

GOALS AND OBJECTIVES	
GOAL: Meet the collection schedule 100% of the time.	OBJECTIVES: Report exceptions to the desired result. Update Collection service was provided as scheduled 100% of the time at accessible locations. (Note: The only exceptions are those customer locations that were inaccessible due to parked vehicles, locked gates, etc).
GOAL: Business owners are satisfied with the level and quality of service.	OBJECTIVES: Satisfaction is measured by low number or lack of complaints or a satisfaction level of 90% or better from business survey. Update Approximately 142 locations with 357 dumpsters/cans that are serviced Monday - Friday throughout the Town, including restaurants, condos, retail and public buildings and locations. Weekend service is provided to establishments required by Town Ordinance. 4 complaints were received this fiscal year, with no misses.
GOAL: Conduct the work of Commercial Collections in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 1.51% in FY10 to 1.63 in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Tons Collected	3000	2382	2200	2144
Reported Misses	0	5	0	0

PROGRAM: REFUSE DISPOSAL 543

Mission: This program exists to serve the community's health and welfare by transporting residential and commercial garbage to the county solid waste authority for appropriate processing disposal.

Main Activities: The most important things we do to fulfill the mission are:

- Operate transfer station to efficiently and effectively transport all residential and commercial garbage to the Solid Waste Authority for disposal.
- Function as part of the team that collects garbage and delivers it to the transfer station to assure proper coordination and efficiency.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	86,120	48,307	110,000	110,000	111,980	1.80%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	86,120	48,307	110,000	110,000	111,980	1.80%

Contractual:
Minor increase for tipping fees and governmental assessments for solid waste disposal.

GOALS AND OBJECTIVES	
GOAL: Transport done in a timely and efficient manner.	OBJECTIVES: 100% of waste collected will be transported within required parameters with exceptions reported. Update Approximately 9,341.29 tons of combined residential and commercial garbage transported to SWA for disposal for FY10.
GOAL: Disposal costs at the SWA reduced through operational initiatives.	OBJECTIVES: Recycling tonnage remained constant to reduce SWA costs and yard trash credit secured through renewal each year. Update Approximately 1644 tons of discarded recyclable garbage was diverted from residential and commercial garbage FY10 into the recycling program.
GOAL: Conduct the work of Refuse Disposal in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .16% in FY10 to .18% in FY11.

PROGRAM: YARD TRASH COLLECTION 544

Mission: This bureau exists to collect yard trash from streets, rights of way and off road 'stash' areas in a safe, timely, efficient and effective manner to keep the Town attractive and drainage inlets clear.

Main Activities: The most important things we do to fulfill the mission are:

- Provide weekly curbside collection, transport and disposal of yard waste from all properties in the Town.
- Perform our job with commitment to leaving the pick up site clean and free of waste residue.
- Keep storm drains clear for proper drainage.
- See ourselves as partners with other Public Works divisions to serve community drainage needs.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	930,268	899,957	887,600	887,600	809,834	-8.76%
Employee Benefits	498,359	524,281	490,000	490,000	542,211	10.66%
Contractual	36,625	46,634	73,700	59,260	78,554	6.59%
Commodities	161,108	100,910	97,200	97,200	98,800	1.65%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	125,666	125,700	128,200	128,200	130,508	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	1,752,026	1,697,482	1,676,700	1,662,260	1,659,907	-1.00%

Salaries and Wages:
Elimination of two laborer positions. The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increase reflects costs for permit renewal of landfill sites, and additional testing and sampling.

Commodities:
Minor increase for fuel usage.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Building Maintenance Worker	0.02	0.02	0.02	0.02	0.02
Crane Operator/Trash	3.00	3.00	3.00	3.00	3.00
Electrical Supervisor	-	0.01	0.01	0.01	0.01
Electrician II	-	0.01	0.01	0.01	0.01
Equipment Operator I/6 yd	1.00	-	-	-	-
Equipment Operator I/Streets	0.25	0.25	0.25	0.25	-
Equipment Operator I/Trash	7.86	8.00	8.00	8.00	8.00
General Maintenance Supervisor	0.01	0.01	0.01	0.01	0.01
Irrigation and Spray Technician	0.01	0.01	0.01	0.01	0.01
Laborer I/Trash	6.15	7.00	7.00	6.00	4.50
Refuse Disposal Operator	1.00	1.00	1.00	1.00	1.00
Services Manager	0.30	0.30	0.30	0.30	0.30
Streets Supervisor	0.25	0.25	0.25	0.25	-
Streets/Parks Supervisor	0.02	0.02	0.02	0.02	0.02
Trash Supervisor	0.90	0.90	0.90	0.90	0.90
	20.77	20.78	20.78	19.78	17.78

GOALS AND OBJECTIVES	
GOAL: Service provided meets or exceeds the expectations of the residents.	OBJECTIVES: Satisfaction is measured by low number or lack of complaints - report exceptions and improve to correct problems. Routes are completed as scheduled daily. Update No exceptions, collection service was provided as scheduled 100% of the time. All complaints investigated and resolved. Approximately 189,110 c.y. of yard trash has been collected during fiscal year 2010.
GOAL: Storm drain blockage minimized due to yard trash pickup practices.	OBJECTIVES: Report all exceptions to Town's yard waste pickup schedules. Update Supervisors issued 131 code violations/warnings in FY10 to assure trash was placed out legally, down from 151 warnings last year.
GOAL: Conduct the work of Yard Trash Collection in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in level of service. Update The percentage of general fund budget dedicated to this program increased from 2.51% in FY10 to 2.80% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Collect, Transport and Dispose of Yard Trash	142,587 cy	166,289 cy	179,520 cy	189,110 cy

PROGRAM: RECYCLING 545

Mission: This bureau exists to provide premier collection services to the residents, businesses and visitors in an efficient, safe and courteous manner.

Main Activities: The most important things we do to fulfill the mission are:

- Collect and dispose of recyclables on schedule.
- Demonstrate excellent customer service in all we do.
- Publicize and encourage participation in recycling programs.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	172,533	162,819	156,000	156,000	155,035	-0.62%
Employee Benefits	82,680	85,642	87,900	87,900	98,735	12.33%
Contractual	96	-	-	-	-	0.00%
Commodities	25,365	13,871	18,500	18,500	16,500	-10.81%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	32,817	32,800	33,500	33,500	34,103	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	313,491	295,132	295,900	295,900	304,373	2.86%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Commodities:
Minor decrease in fuel costs.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Equipment Operator I/6 yd	1.80	1.80	1.80	1.80	1.80
Equipment Operator I/Trash	1.00	1.00	1.00	1.00	-
Laborer I/Trash	0.45	-	-	-	1.00
Sanitation Supervisor	0.20	0.20	0.20	0.20	0.20
Services Manager	0.17	0.17	0.17	0.17	0.17
	3.62	3.17	3.17	3.17	3.17

GOALS AND OBJECTIVES	
GOAL: Residents are satisfied with recycling services.	OBJECTIVES: Satisfaction is measured by low number or lack of complaints, and active resident recycling participation. Update Out of 2,533 households, 2,229 recycle, along with a majority of businesses. 400 curb side bins and 80 commercial bins were distributed this fiscal year to facilitate recycling efforts.
GOAL: Services provided on schedule 100% of the time.	OBJECTIVES: Report exceptions or complaints. Update Recycling services were not necessary this year on holidays.
GOAL: Conduct the work of Recycling in an efficient manner	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .44% in FY10 to .48% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Residential Participation Rate	80%	80%	80%	80%
Commercial Participation Rate	80%	80%	80%	80%
Tons Collected	1700	1840	1579	1644

PROGRAM: BEACH CLEANING 546

Mission: This bureau exists to positively contribute to the quality of life in Palm Beach by keeping the public beaches clean, safe and attractive by removing litter and debris.

Main Activities: The most important things we do to fulfill the mission are:

- Remove trash and litter from designated public beach areas as scheduled.
- Determine ways to be most efficient and effective in our work.
- Report and assist as applicable with the removal of any beach hazards.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	70,079	76,930	54,700	54,700	54,662	-0.07%
Employee Benefits	44,124	47,900	32,100	32,100	36,109	12.49%
Contractual	-	-	-	-	-	0.00%
Commodities	10,924	6,855	9,700	7,550	8,000	-17.53%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	12,053	12,100	12,300	12,300	11,521	-6.33%
Other	-	-	-	-	-	0.00%
TOTALS	137,180	143,784	108,800	106,650	110,292	1.37%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Commodities:
Minor reduction in fuel costs.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Beach Cleaner	1.75	1.75	1.75	1.00	1.00
Equipment Operator I/Trash	0.14	0.14	-	-	-
Trash Supervisor	0.10	0.10	0.10	0.10	0.10
	1.99	1.99	1.85	1.10	1.10

GOALS AND OBJECTIVES	
GOAL: Clean, safe and attractive beaches that meet citizens expectations.	OBJECTIVES: Satisfaction is measured by low number or lack of complaints. All litter removed from beach. Update Services were reduced to Public Beach areas only. About 890 bags (44 lbs. per bag) of litter and debris was removed from these beaches.
GOAL: Improve beach conditions by cleaning beach areas to the wrack line once per week while meeting environmental constraints.	OBJECTIVES: Set schedule and meet 100% of the time. Update Cleaning schedule was met 100% of time in all available areas (Note: Some sections may not be accessible due to high tides, erosion, scarp formations, etc - this may occasionally result in approximately 90% overall coverage). Work completed within environmental permit constraints.
GOAL: Continually seek better ways to perform our function to be more efficient and effective.	OBJECTIVES: Seek opportunities to expand innovative possibilities and report success. Update Personnel attended permit conditions meeting to exchange and share information and beach cleaning criteria.
GOAL: Conduct the work of Beach Cleaning in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .16% in FY10 to .17% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Public Beach Wrack Line Cleaned Weekly	46	52	52	52
Non-Biotic Waste Collected, Tons	465	312	20	20

PROGRAM: LANDSCAPE MAINTENANCE 551

Mission: This bureau exists to maintain all Town parks, green spaces, and entry ways into the Town of Palm Beach to the highest standards.

Main Activities: The most important things we do to fulfill the mission are:

- Maintain public areas to optimum condition adhering to established work program.
- Trim palm trees on regular schedule.
- Provide light maintenance to some privately owned historic/specimen trees.
- Manage contractor to inoculate 2600 +/- palm trees 3x yearly that are susceptible to lethal yellowing disease.
- Continually seek new approaches and improved systems to enhance efficiency and effectiveness.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	478,778	419,867	495,000	495,000	295,579	-40.29%
Employee Benefits	292,904	295,884	273,200	273,200	180,378	-33.98%
Contractual	395,396	469,024	429,400	501,689	673,091	56.75%
Commodities	95,641	68,813	62,500	66,960	43,505	-30.39%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	31,158	31,200	31,800	31,800	32,372	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	1,293,877	1,284,789	1,291,900	1,368,649	1,224,925	-5.18%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011. Positions were also eliminated including, 3 Equipment Operators, Parks Supervisor, Nursery Technician.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increase reflects estimate of additional contract services to replace deleted positions, and increased costs for irrigation of landscaped areas.

Commodities:
Decrease reflects reductions in costs for chemicals, uniforms, and fuel usage.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Building Maintenance Worker	0.16	0.16	0.16	0.16	0.16
Electrician II	0.05	0.04	0.04	0.04	0.06
Electrician Supervisor	0.01	0.01	0.01	0.01	0.01
Equipment Operator/Parks	0.98	1.93	1.93	1.93	-
Equipment Operator/Streets	-	-	-	-	0.20
Facilities Maintenance Manager	0.60	0.35	0.35	0.35	0.35
General Maintenance Supervisor	0.03	0.03	0.03	0.03	0.03
Irrigation and Spray Technician	0.91	0.91	0.91	0.91	0.91
Nursery Worker	0.90	0.90	0.90	0.90	-
Parks Laborer	4.77	3.82	2.90	1.98	1.85
Parks Supervisor I	0.84	0.84	0.84	0.84	-
Street & Sign Painter	0.01	0.01	0.01	0.01	0.01
Streets/Parks Supervisor	0.81	0.81	0.81	0.81	0.81
Tree Trimmer	1.80	1.80	1.80	1.80	1.80
Wastewater Operator I/WRD	-	-	-	-	0.50
	11.87	11.61	10.69	9.77	6.69

GOALS AND OBJECTIVES	
GOAL: Healthy trees that will resist storm damage and enhance aesthetics of Palm Beach.	OBJECTIVES: Percent of trees lost per year due to disease or storm damage and cost of replacement. Update We lost 120 coconut palms due to diseases caused by the extended cold winter. We saved another 70 at this point with treatment to them for bud rot.
GOAL: Citizens satisfaction with the quality of our work in the parks and medians.	OBJECTIVES: Satisfaction is measured by low number or lack of complaints or a satisfaction level of 90% or better from citizen survey. Update Feb. 2005 survey states 89% feel the appearance of parks and medians meets or exceeds their expectations. We have continued to improve the Town parks and medians. We added a new park at 240 Park Avenue and changed coconut palm trimming frequency from once to twice per year. This change will help the health of the palms, improve the aesthetics, and will eliminate mature coconuts from falling (which could injure someone or cause property damage).

GOAL: Maintenance schedule adhered to 100% of the time.	OBJECTIVES: Report exceptions to scheduled work. Update All areas maintained on a daily basis to insure high level of quality - no exceptions noted. Work also includes over 35 acres of turf maintenance done on a weekly basis, trimming over 700 trees this fiscal year, and maintaining 9 Town parks. Annual historic/specimen tree survey of 100 trees on 49 properties, and maintenance of 17 of those trees on 9 properties whose owners have entered into a maintenance contract with the Town. Lethal yellowing inoculations were completed for FY2010.
GOAL: Conduct the work of Landscape Maintenance in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 1.93% in FY10 to 2.09% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Royal Palms Trimmed, 2x/yr	550	550	550	550
Lethal Yellowing Inoculation	$37,100	$35,191	$33,741	$35,560

PROGRAM: FACILITY MAINTENANCE 554

Mission: This bureau's main function is to maintain Town facilities to a high standard, providing timely repairs and making residents proud of the Town.

Main Activities: The most important things we do to fulfill the mission are:

- Ensure a clean, safe, and positive work environment for staff and visitors.
- Set and follow maintenance schedules.
- Repair, maintain and inspect all Town structures.
- Do our work efficiently always seeking better tools, techniques and methods.
- Ensure a clean, safe and positive work environment.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	198,556	283,530	220,300	220,300	148,787	-32.46%
Employee Benefits	77,089	95,256	95,300	95,300	75,711	-20.56%
Contractual	686,596	605,165	667,300	667,813	632,310	-5.24%
Commodities	51,351	47,357	47,500	47,490	44,645	-6.01%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	16,983	17,000	17,300	17,300	17,611	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	1,030,575	1,048,308	1,047,700	1,048,203	919,064	-12.28%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011. Decrease from adjustments in manpower allocation.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Decrease reflects reduction in utilities (electric, water), janitorial contract amount, and building maintenance services.

Commodities:
Decrease reflects minor reduction in fuel costs and supplies based on historical trends.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Building Maintenance Worker	1.14	1.16	1.22	1.22	0.22
Electrician II	0.35	0.42	0.42	0.42	0.42
Electrician Supervisor	0.08	0.08	0.08	0.08	0.08
Facility Maintenance Manager	0.10	0.25	0.25	0.25	0.25
General Maintenance Supervisor	0.74	0.76	0.78	0.78	0.78
Irrigation and Spray Technician	0.01	0.01	0.01	0.01	0.01
Nursery Worker	0.07	0.09	0.09	0.09	-
Parks Laborer	-	-	-	-	0.10
Street Sign Painter	0.41	0.41	0.41	0.44	0.41
	2.90	3.18	3.26	3.29	2.27

GOALS AND OBJECTIVES	
GOAL: Citizens are proud of the appearance of Town buildings.	OBJECTIVES: Satisfaction is measured by a low number or lack of complaints from residents or a satisfaction level of 90% or better from citizen survey. Update All Town buildings are inspected on a monthly basis to ensure a high level of quality and that repairs are made expeditiously. No recent Citizen survey has been conducted.
GOAL: Provide a clean, safe and aesthetically pleasing work environment for the public and Town employees.	OBJECTIVES: Satisfaction is measured by low number or lack of complaints and requests for service and visual inspection. A/C ductwork cleaned every 3 years to provide clean air quality. Update 100% of preventive maintenance work was completed. 406 work requests received and completed this fiscal year. A/C duct cleaning was performed this fiscal year at the Police Facility.
GOAL: Conduct the work of Facility Maintenance in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from 1.57% in FY10 to 1.59% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Building Inspections	288	72	144	112
A/C Duct Cleaning	2	4	1	1
Buildings Painted	3	1	6	8
Benches Pressure Cleaned	92	74	74	74
Public Containers Pressure Cleaned	90	42	42	52

PROGRAM: METER MAINTENANCE AND COLLECTION 558

Mission: This bureau exists to provide revenue collection and maintenance of metered parking system in order to maximize revenue.

Main Activities: The most important things we do to fulfill the mission are:

- Keep all meters reliable, accurate and in service through a regular maintenance program.
- Collect meter revenue on a scheduled basis.
- Maximize efficiency of operations by inspecting mechanical and electrical systems with each collection.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	74,413	46,984	27,600	27,600	27,900	1.09%
Employee Benefits	16,930	15,660	13,300	13,300	15,442	16.11%
Contractual	44,269	48,227	18,600	53,800	42,504	128.52%
Commodities	8,633	10,833	14,300	14,352	17,900	25.17%
Capital Outlay	336,022	13,832	-	-	-	0.00%
Depreciation	1,360	1,400	15,600	15,600	15,881	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	481,627	136,935	89,400	124,652	119,627	33.81%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Increased costs reflect significant bank service charges and minor increase in monthly kiosk fees.

Commodities:
Increase reflects spare parts and supplies for kiosks that are no longer under warranty.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
General Maintenance Supervisor	0.12	0.12	0.10	0.10	0.10
Building Maintenance Worker	0.46	0.46	0.39	0.39	0.40
	0.58	0.58	0.49	0.49	0.50

GOALS AND OBJECTIVES	
GOAL: Meters are functional and efficient at all times.	OBJECTIVES: Monitor the number of meters repaired. Update Malfunctions of the new multi-space meters are identified by weekly inspections, reports from Parking Enforcement Officers, and the review of daily computer generated reports. Approximately 1,070 reported problems were investigated and repaired during FY10.
GOAL: Collections made as needed.	OBJECTIVES: Meters are collected as required (when full). Cashbox levels are remotely monitored as well as alarms indicating that any of the 42 meters are out of service. Update 104 scheduled collections completed in FY10. Revenue increased from $579,272 in FY09, to $670,913 in FY10, representing an increase of 9.01%.
GOAL: Conduct the work of Meter Maintenance and Collection in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .13% in FY10 to .19% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Inspections	104	104	104	104
Collections	104	104	104	104

PROGRAM: GENERAL ENGINEERING SERVICES 561

Mission: This division exists to apply sound engineering and architectural principles to plan, budget, design, and build infrastructure that maximizes functionality and minimizes maintenance, repair and replacement costs.

Main Activities: The most important things we do to fulfill the mission are:

- Prepare budget estimates for infrastructure projects.
- Plan, design and oversee construction of public facilities.
- Complete design, cost estimates, and construction of miscellaneous minor projects not planned or budgeted elsewhere.
- Coordinate with other entities to address engineering issues and address complaints.
- Continually seek new and better ways to provide our services.
- Conduct development review and contract administration.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	377,155	385,483	388,100	388,100	287,540	-25.91%
Employee Benefits	117,468	122,614	128,900	128,900	114,723	-11.00%
Contractual	10,654	24,482	16,900	34,558	16,400	-2.96%
Commodities	6,193	7,068	6,300	6,322	6,750	7.14%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	8,410	8,400	8,600	8,600	8,755	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	519,880	548,048	548,800	566,480	434,168	-20.89%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011. Decrease due to elimination of Assistant Director position.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Minor decrease reflects a reduction in costs for general engineering services.

Commodities:
Minor increase in fuel costs, membership dues for professional associations, and professional license fees.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Assistant Director	-	0.90	0.90	0.90	-
Construction Manager	-	1.00	1.00	1.00	-
Project Administrator	0.50	0.50	-	-	-
Senior Project Engineer	-	-	-	-	1.00
Project Engineer	1.00	1.00	1.00	1.00	2.00
Project Manager	1.00	1.00	1.00	1.00	-
Town Engineer	0.90	-	-	-	-
	3.40	4.40	3.90	3.90	3.00

GOALS AND OBJECTIVES	
GOAL: Projects are completed in timely manner in a cost effective way.	OBJECTIVES: Projects meet established schedules within the approved budgets. Update 85% of projects completed on time and 87% completed within budget for FY10.
GOAL: Minimize disruption to Town residents and employees by scheduling and project management efficiencies.	OBJECTIVES: Answer 95% of project inquiries within 48 hours and positively resolve 90% of inquiries to complainant's satisfaction. Update 92% of inquiries answered within 48 hours and that approximately 95% of responses were resolved to complainant's satisfaction.
GOAL: Conduct the work of General Engineering Services in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .82% in FY10 to .89%. in FY11.

PROGRAM: RIGHT OF WAY INSPECTIONS 565

Mission: This bureau exists to contribute to the well being of the community by permitting, overseeing and inspecting work activities in the Town's rights of way and easements to ensure quality work with minimal disruption.

Main Activities: The most important things we do to fulfill the mission are:

- Adhere to all guidelines set by the Town.
- Issue permits in compliance with the Town's ROW manual.
- Minimize inconvenience to the public.
- Make sure contractors restore to Town standards and regulate to that end.
- Provide permit and inspection service in a timely manner.
- Observe work activities to ensure compliance with permit conditions and ROW manual regulations.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	81,798	83,722	83,400	83,400	83,424	0.03%
Employee Benefits	29,657	31,839	33,200	33,200	37,378	12.58%
Contractual	1,210	680	1,000	1,000	1,000	0.00%
Commodities	960	1,072	1,200	1,200	1,200	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,945	1,900	1,900	1,900	1,934	1.79%
Other	-	-	-	-	-	0.00%
TOTALS	115,570	119,213	120,700	120,700	124,936	3.51%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Assistant Director	-	0.10	0.10	0.10	-
Town Engineer	0.10	-	-	-	-
Public Works Inspector	1.00	1.00	1.00	1.00	1.00
	1.10	1.10	1.10	1.10	1.00

GOALS AND OBJECTIVES	
GOAL: 90% of all properly completed permit applications are issued within 72 hours.	OBJECTIVES: Each permit application is monitored for this result and reported. Update 97% of properly completed applications were returned within 72 hours of receipt, not including work scheduled with long lead time.
GOAL: Conduct the work of Right of Way Inspections in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program increased from .18% in FY10 to .20% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Permits Processed	1126	1385	931	848
Violations	182	327	166	71

PROGRAM: EQUIPMENT OPERATION & MAINTENANCE 571

Mission: This bureau exists to maintain the Town's fleet of vehicles and equipment in top condition at the lowest operating cost.

Main Activities: The most important things we do to fulfill the mission are:

- Schedule and perform preventive maintenance inspections for the Town's vehicles and equipment.
- Service and repair equipment to optimize operating time.
- Prepare specifications and plan for new vehicle purchases on a scheduled replacement.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	253,268	217,249	303,500	303,500	251,935	-16.99%
Employee Benefits	146,128	142,120	166,200	166,200	131,197	-21.06%
Contractual	64,076	55,398	62,400	62,400	62,100	-0.48%
Commodities	91,778	123,151	109,400	123,400	123,650	13.03%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	10,335	10,363	10,500	10,500	10,689	1.80%
Other	-	-	-	-	-	0.00%
TOTALS	565,585	548,281	652,000	666,000	579,571	-11.11%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011. Decrease due to elimination of Mechanic III position.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Minor reduction reflects decrease in legal advertising costs associated with vehicle procurements.

Commodities:
Increase reflects fuel usage trends for motor pool and shop vehicles.

Full Time Equivalent Employees	FY2007	FY2008	FY2009	FY2010	FY2011
Mechanic I	-	-	-	-	0.50
Mechanic III	3.00	3.00	2.50	3.50	2.00
Mechanic IV	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Services Manager	0.10	0.10	0.10	0.10	0.10
Vehicle Maintenance Supervisor	1.00	1.00	1.00	-	-
	6.10	6.10	5.60	5.60	4.60

GOALS AND OBJECTIVES	
GOAL: Safe operation of vehicles and equipment so each bureau's operations are not compromised.	OBJECTIVES: Equipment related accident and injury rates caused by poor maintenance are reduced and documented. Update Vehicles and equipment are serviced and inspected in a structured preventative maintenance program. No injuries or accidents due to equipment-related causes.
GOAL: Maximum productivity achieved by equipment always being available and ready.	OBJECTIVES: Equipment down time is tracked and recorded. Update Equipment down time is minimized - approximately 0.2% lost time (594 hours) in FY10, which corresponds to an equipment availability of 98%. Scheduled PM services have only been accomplished at about 94% on time rate in FY10. PM's have been reduced by combining and streamlining the number of services scheduled, without an adverse effect on equipment.
GOAL: Conduct the work of Equipment Operation and Maintenance in an efficient manner.	OBJECTIVES: The percentage of general fund budget dedicated to this program will not increase from year to year, except to reflect increases in levels of service. Update The percentage of general fund budget dedicated to this program decreased from .98% in FY10 to .92% in FY11.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Preventive Maintenance Scheduled Services	2574	2112	729	1343

PROGRAM: COASTAL MANAGEMENT 581

Mission: This division exists to provide increased storm protection to upland structures and create and maintain recreational beaches to the high standards set for the Town of Palm Beach.

Main Activities: The most important things we do to fulfill the mission are:

- Effectively and efficiently implement the Town's Comprehensive Coastal Management Plan (CCMP).
- Review and revise the CCMP to ensure that it addresses current conditions and is consistent with Federal and State regulations.
- Permit and construct beach restoration projects and conduct coastal monitoring identified in the CCMP.
- Maintain and operate the Palm Beach Inlet Sand Transfer Plant and all inlet dredging activities.
- Ensure the Town receives the maximum benefit of inlet dredging activities.
- Increase public awareness on related issues.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	66,194	139,420	144,700	144,700	147,718	2.09%
Employee Benefits	7,777	22,187	44,500	44,500	47,939	7.73%
Contractual	956,999	600,372	462,200	611,624	453,000	-1.99%
Commodities	5,057	7,839	7,100	7,100	2,350	-66.90%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	1,036,027	769,819	658,500	807,924	651,007	-1.14%

Salaries and Wages:
The wage freeze instituted in fiscal year 2010 has been extended to fiscal year 2011.

Employee Benefits:
This expenditure category includes health insurance costs and the actuarially determined retirement costs.

Contractual:
Minor reduction reflects decreased regional monitoring costs, legal fees and lobbying costs.

Commodities:
Decrease reflects reduction in professional membership dues.

GOALS AND OBJECTIVES	
GOAL: Successful, on schedule construction of projects identified in CCMP.	OBJECTIVES: Report percentage completion on schedule to plan and exceptions, for permitted construction projects. Update 100%
GOAL: Beach projects maintained to Town standards.	OBJECTIVES: Projects constructed in conformance with CCMP. Project longevity meets design expectations. Update Unforseen tropical storms have effected the expected renourishment intervals. Interim sand placement activities are being permitted to offset unforseen erosional losses.
GOAL: Comply with all State and Federal permit requirements including long-term physical and biological monitoring programs 100% of the time.	OBJECTIVES: No permit violations with exceptions reported. Update No permit violations.
GOAL: Improve as much as possible Sand Transfer Plant facility and operations.	OBJECTIVES: Progress toward facility upgrade accomplished. Update Phase I improvements completed. Phase II dependent upon permitting and separate legal action.

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Other

PROGRAM: LIBRARY SERVICES 321

The Town contracts with The Society of the Four Arts Library to provide library services to its residents. The library maintains exceptional collection of books, audio, and video tapes and periodicals on the arts. It also sponsors special events and activities for its patrons. This annual appropriation takes the place of, and is substantially less than, property taxes that would be levied upon the residents by the Palm Beach County Library District.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	-	-	-	-	-	0.00%
Other	259,350	272,400	272,400	272,400	272,400	0.00%
TOTALS	259,350	272,400	272,400	272,400	272,400	0.00%

PROGRAMS: TRANSFERS 611 TO 625

The following are transfers made from the general fund into other funds within the Town.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Capital Improvement Fund (307)	2,096,000	1,817,000	4,828,957	-	500,000	-89.65%
Coastal Protection Fund (309)	-	2,000,000	-	-	3,090,000	100.00%
Recreation Enterprise Fund (403)	-	-	-	-	-	0.00%
Equipment Replacement Fund (320)	-	-	-	-	-	0.00%
Debt Service Fund (203)	-	-	-	-	-	0.00%
Debt Service Fund (201)	3,652,000	3,790,000	3,922,000	-	3,500,000	-10.76%
Group Health Retirees (610)	1,466,000	1,649,000	1,550,000	-	1,533,000	-1.10%
Risk - W/C, Liab, Prop	2,392,000	1,918,000	1,904,463	-	1,896,226	-0.43%
Retirement - General Employee	-	-	-	-	-	0.00%
TOTALS	9,606,000	11,174,000	12,205,420	-	10,519,226	-13.82%

PROGRAM: EMERGENCY MANAGEMENT 710

Mission: This division exists to ensure the Town is at an acceptable level of readiness for response to hazards affecting Palm Beach in accordance with the National Incident Management System (NIMS) guidelines.

Main Activities: The most important things we do to fulfill the mission are:

- Conduct NIMS compliancy training to Town officials, employees, volunteers and contractors as needed
- Maximize coordination and cooperation for emergency response planning among the different departments through the Emergency Planning Team (EPT).
- Assist in the development and coordination of emergency plans for more effective response efforts as needed.
- Assist with any community outreach programs relating to public emergency preparations and awareness.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	-	0.00%
Contractual	44,118	1,001,878	80,100	88,100	46,600	-41.82%
Commodities	634	189	600	400	600	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Depreciation	1,660	1,700	1,700	1,700	1,700	0.00%
Other	-	-	-	-	-	0.00%
TOTALS	46,412	1,003,768	82,400	90,200	48,900	-40.66%

PROGRAM: EMERGENCY MANAGEMENT 710

Mission: This division exists to ensure the Town is at an acceptable level of readiness for response to hazards affecting Palm Beach in accordance with the National Incident Management System (NIMS) guidelines.

Main Activities: The most important things we do to fulfill the mission are:

- Conduct NIMS compliancy training to Town officials, employees, volunteers and contractors as needed
- Maximize coordination and cooperation for emergency response planning among the different departments through the Emergency Planning Team (EPT).
- Assist in the development and coordination of emergency plans for more effective response efforts as needed.
- Assist with any community outreach programs relating to public emergency preparations and awareness:

GOALS AND OBJECTIVES	
GOAL: Town's compliance with federal NIMS requirements	OBJECTIVES: Continual training and compliance to NIMS standards and yearly metrics as required by federal standards. <u>Update</u> New employees continue to receive training in ICS - 100 and I - 700 courses as part of the new employee orientation. Due to the current hiring freeze, only a couple of new employees joined the Town in FY10. ICS training will be conducted with these employees during the next group orientation meeting in FY11. Newly elected officials received the appropriate training in FY10. The ICS Chain of Command was updated in FY10 to reflect staff turnover and changes in responsibilities.
GOAL: Different departments coordinate and cooperate their emergency planning efforts to enhance the Town's overall response efforts to hazards.	OBJECTIVES: Active representation and participation in the EPT and COOP meetings. <u>Update</u> In addition to finding additional ways to improve hurricane recovery efforts, the Town's Emergency Planning Team (EPT) completed the individual annexes for each department for the Continuity of Operations Plan (COOP) in FY09. The COOP allows the Town to use alternative means to perform services for up to 30 days following a disaster.

GOAL: Active participation in emergency planning, preparation or response outreach activities in Palm Beach.	OBJECTIVES: Attendance, participation or development of outreach programs. <u>Update</u> The Town usually focuses substantive outreach to the community in the spring before hurricane season. Due to budget constraints in FY10, the Town conducted workshops for individual organizations upon request and at their expense. The Town also continues to work with the media regarding hurricane preparation. In FY11 the Town will attempt to expand its communication systems, with greater reliance on internet resources as secondary sources of disseminating information to the general public.

Workload Indicators	FY2007	FY2008	FY2009	FY2010
Hurricane Education Community Workshops	0	2	3	1
Emergency Planning Team Meetings	4	5	4	6
COOP Meetings	10	0	3	0
NIMS Compliancy Training	20	5	46	1
Actual EOC Activations	0	0	0	0
Town wide Tabletop Exercises	1	2	6	0

PROGRAM: CONTINGENT APPROPRIATIONS 711

This program contains the budget for the General Fund Contingency account.

The budget for the General Fund Contingency Account is established at 1.5% of the proposed budget and is adjusted throughout the year by Town Council approved transfers. Appropriations are transferred out of this line item and into line items designated by Town Council. Expenditures are not reflected in this program, but in the program approved by Town Council.

The Contingent Appropriations Program reflects expenditures which are not readily identifiable to a Program, and are not under the direction of any one Department.

Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget	% Change
Salaries and Wages	-	-	-	-	0.00%
Employee Benefits	-	-	-	-	0.00%
Contractual	-	-	-	-	0.00%
Commodities	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%
Other	926,000	953,800	967,000	929,468	-3.88%
TOTALS	926,000	953,800	967,000	929,468	-3.88%
Percent of Budget	1.5%	1.5%	1.5%	1.5%	

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General Obligation Bonds

General Obligation Bonds offer maximum security to investors through the pledge of the municipality's full faith and credit, which for the Town of Palm Beach requires voter approval. The Town has a 5% debt limit as a percent of assessed valuation per Section 7.01 of the Town Charter.

At this time, no General Obligation Bonds are outstanding.

Revenue Bonds

During 2010, the Town paid the 2003A bonds in full. In addition, the Town issued 2010A Public Improvement Revenue and Refunding Bonds in the principal amount of $57,035,000, and 2010B Worth Avenue Commercial District Project bonds in the principal amount of $14,770,000.

The 2010A bonds refunded the 2003B bonds ($5,310,000), the 2008 Revenue Note ($10,000,000), and a 2009 Line of Credit ($600,000) which was issued for the Worth Avenue Project. The balance of the proceeds is to be used to fund a portion of the Town's 20 year Capital Improvement Program totaling $41,232,000 and $1,740,844 is to be used to reimburse the Town for the Town's portion of the Par 3 Golf Course Project.

The 2010B bonds are to be used to fund the Worth Avenue Commercial District streetscape project. The Town intends to impose a capital special assessment against real property in the Worth Avenue Commercial District to pay the costs of the Worth Avenue Projects. The assessments will be payable over a thirty year period. The assessments will be security for the 2010B bonds.

The Revenue Bonds are revenue obligations of the Town payable solely from and secured solely by the pledged revenues. Pledged revenues shall consist primarily of Non-Ad Valorem Revenues budgeted and appropriated annually by the Town for the purpose of paying debt service on the Bonds. The Town covenants that in each fiscal year while any bonds are outstanding, the total non-self-supporting debt service in any fiscal year of the Town will not exceed 50% of Non-Ad Valorem Revenues of the Town.

The Town has covenanted and agreed that it will not incur any indebtedness payable from or supported by a pledge of the Non-Ad Valorem Revenues unless the Town can show that following the incurrence of such additional indebtedness, (I) the total amount of Non-Ad Valorem Revenues (based upon the most recent Fiscal Year) will be greater than twice the then maximum debt service and (ii) the total amount of Non-Ad Valorem Revenues in each Fiscal Year in which Bonds are outstanding will be greater than 2.00 times the non self supporting debt in each such fiscal year.

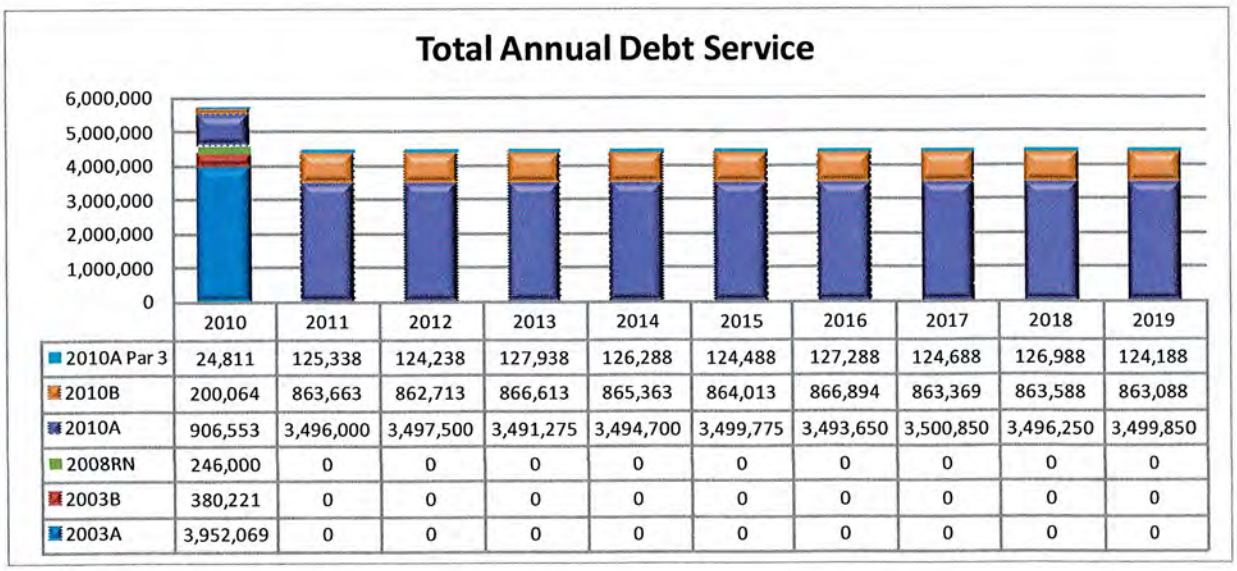
As part of the preparation for the 2010 Revenue Bond, the Town's issuer's and Revenue Bond ratings were reviewed by both Moody's and Standard & Poor's. The Town's conservative financial policies and strong management of its financial resources were recognized, and it resulted in Moody's Investors Service issuing a rating of Aa1 for the 2010 Revenue bonds and gave the Town a Aaa issuer's rating. Standard and Poor's issued a Revenue bond rating of AA+ gave the Town a AAA issuer's rating. The ratings for both the Bond and issuer credit are the highest ratings these two rating services issue and represent the highest quality investment grade debt

Debt Service Payments

Principal payments are due on January 1, and interest payments are due on January 1 and July 1 of each year. The annual debt service requirements for the outstanding revenue bonds through 2019 are shown below:

Fiscal Year	2010A Revenue Bond	2010A Revenue Bond -Par 3	2010B Revenue Bond	Total
2010	906,553	24,811	200,064	1,131,428
2011	3,496,000	125,338	863,663	4,485,001
2012	3,497,500	124,238	862,713	4,484,451
2013	3,491,275	127,938	866,613	4,485,826
2014	3,494,700	126,288	865,363	4,486,351
2015	3,499,775	124,488	864,013	4,488,276
2016	3,493,650	127,288	866,894	4,487,832
2017	3,500,850	124,688	863,369	4,488,907
2018	3,496,250	126,988	863,588	4,486,826
2019	3,499,850	124,188	863,088	4,487,126
Total	$32,376,403	$1,156,253	$7,979,368	$41,512,024

The chart below shows the Town's total annual debt service for FY2010 through FY2019. The chart shows the final payments in FY10 of the refunded debt for the 2003 bonds and the 2008 Revenue note.



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
2010A Par 3	24,811	125,338	124,238	127,938	126,288	124,488	127,288	124,688	126,988	124,188
2010B	200,064	863,663	862,713	866,613	865,363	864,013	866,894	863,369	863,588	863,088
2010A	906,553	3,496,000	3,497,500	3,491,275	3,494,700	3,499,775	3,493,650	3,500,850	3,496,250	3,499,850
2008RN	246,000	0	0	0	0	0	0	0	0	0
2003B	380,221	0	0	0	0	0	0	0	0	0
2003A	3,952,069	0	0	0	0	0	0	0	0	0

Legal Debt Margin

The Town of Palm Beach has a 5% debt limit as a percent of assessed valuation per Section 7.01 of the Town Charter. The following is a computation of the Town of Palm Beach Legal Debt Margin:

Preliminary Assessed Valuation	$11,735,088,108
Legal Debt Margin:	
Debt Limitation - 5% of assessed value	$ 586,754,405

Debt Summary

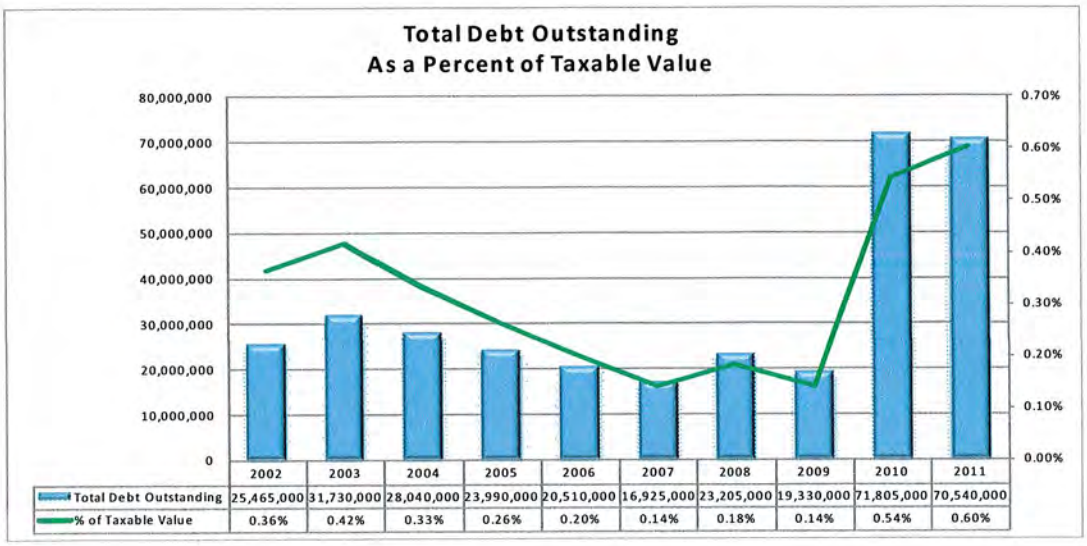
Outstanding debt as of September 30, 2010

Gross bonded debt (all debt with a General Obligation Pledge)	$ 0
General Fund Pledge Obligations:	
Non-Ad Valorem Revenue Bonds	71,805,000
Total Gross Debt	$71,805,000

Debt Ratios:

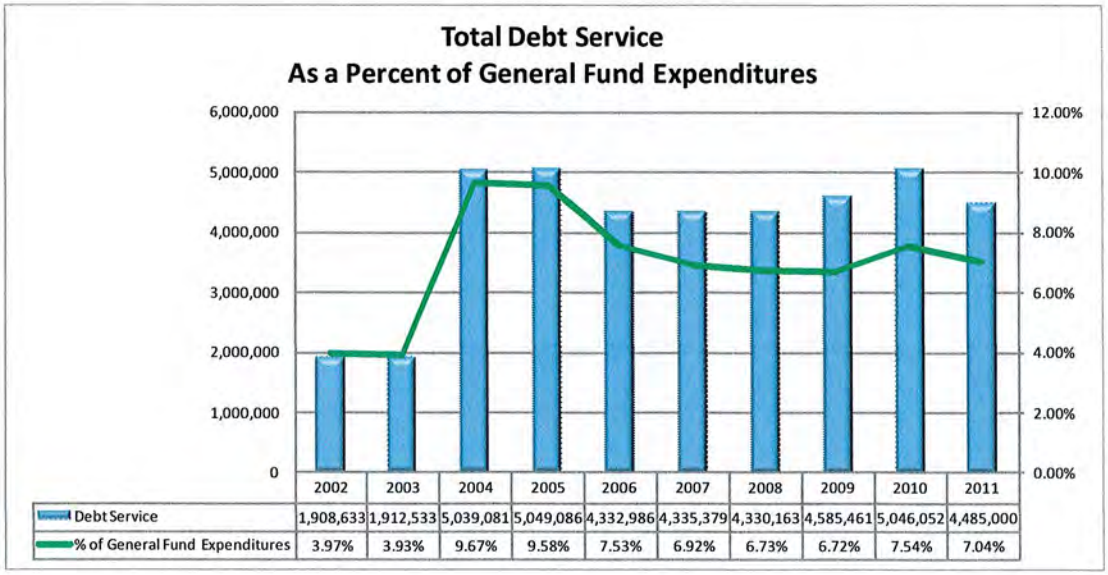
		Per Capita
Population	9,735	
Taxable Value	$11,735,088,108	1,205,453
Total Gross Debt	71,805,000	7,376

The chart below shows the ratio of total debt outstanding as a percent of taxable value.



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total Debt Outstanding	25,465,000	31,730,000	28,040,000	23,990,000	20,510,000	16,925,000	23,205,000	19,330,000	71,805,000	70,540,000
% of Taxable Value	0.36%	0.42%	0.33%	0.26%	0.20%	0.14%	0.18%	0.14%	0.54%	0.60%

The chart below shows total debt service as a percentage of general fund expenditures.

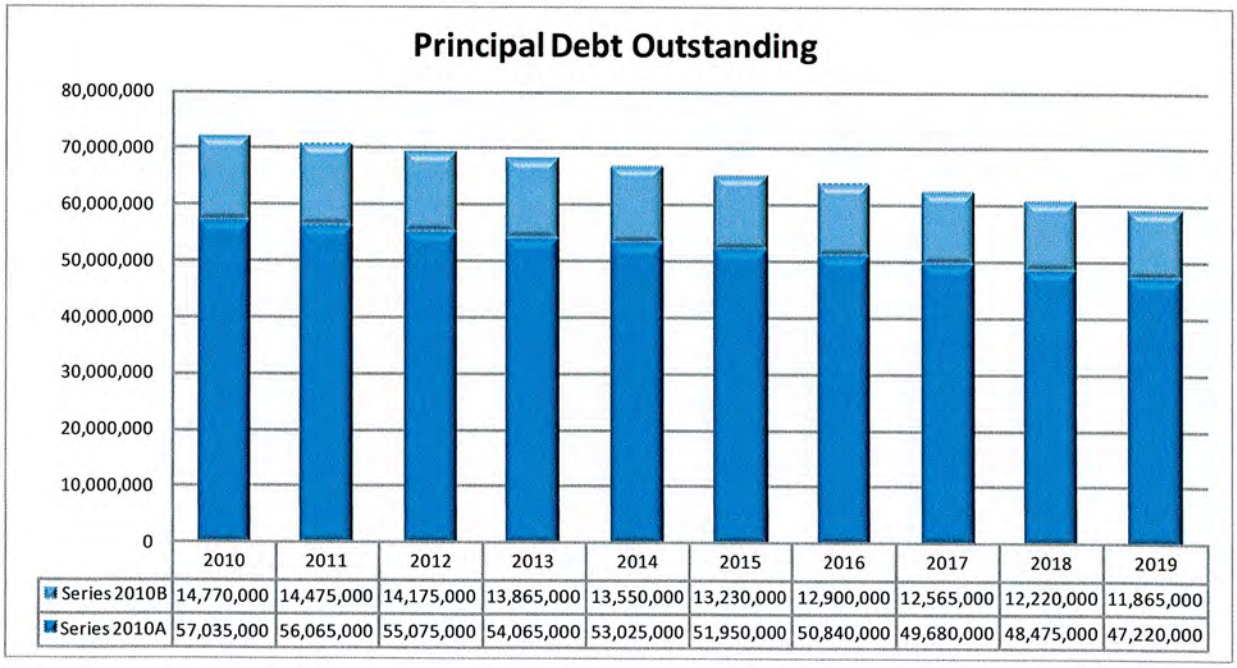


Town of Palm Beach
Principal Debt Outstanding
FY2010 - FY2019

Fiscal Year Ending	2010A Revenue Bond	2010B Revenue Note	Total Debt Outstanding	Debt Per Capita 9,735
2010	57,035,000	14,770,000	71,805,000	7,376
2011	56,065,000	14,475,000	70,540,000	7,246
2012	55,075,000	14,175,000	69,250,000	7,114
2013	54,065,000	13,865,000	67,930,000	6,978
2014	53,025,000	13,550,000	66,575,000	6,839
2015	51,950,000	13,230,000	65,180,000	6,695
2016	50,840,000	12,900,000	63,740,000	6,548
2017	49,680,000	12,565,000	62,245,000	6,394
2018	48,475,000	12,220,000	60,695,000	6,235
2019	47,220,000	11,865,000	59,085,000	6,069

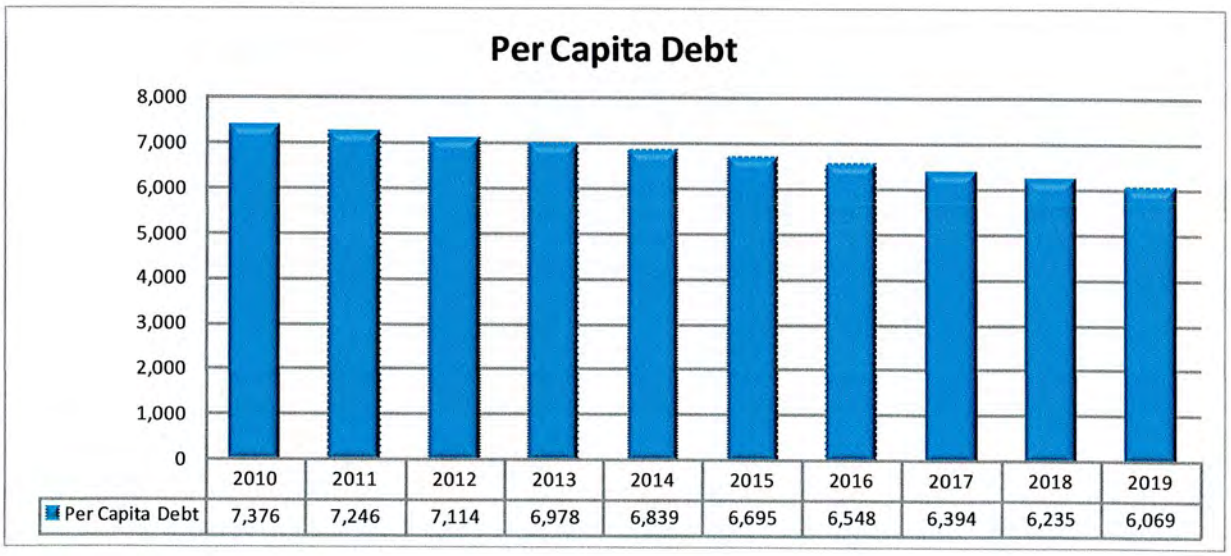
Debt Administration

The chart below shows the total principal debt outstanding for FY10 through FY19.



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Series 2010B	14,770,000	14,475,000	14,175,000	13,865,000	13,550,000	13,230,000	12,900,000	12,565,000	12,220,000	11,865,000
Series 2010A	57,035,000	56,065,000	55,075,000	54,065,000	53,025,000	51,950,000	50,840,000	49,680,000	48,475,000	47,220,000

The chart below shows total outstanding debt per capita for FY10 through FY19.



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Per Capita Debt	7,376	7,246	7,114	6,978	6,839	6,695	6,548	6,394	6,235	6,069

Fund 201 - Series 2003 Revenue Bond
Revenue and Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest Earnings	3,109	697	1,000	700	0	-100.00%
Transfer from General Fund	3,652,000	3,790,000	3,922,000	3,922,000	0	-100.00%
Transfer from CCMP PAYG Fund	681,439	549,800	410,618	410,618	0	-100.00%
Transfer from Debt Serv Funds	0	0	0	0	0	0.00%
TOTALS	4,336,548	4,340,497	4,333,618	4,333,318	0	-100.00%
Expenditures						
Debt Service Interest	610,163	459,677	312,300	312,300	0	-100.00%
Debt Service Principal	3,720,000	3,875,000	4,020,000	4,020,000	0	-100.00%
Other Bond Expenses	2,000	1,500	5,000	500	0	-100.00%
Transfer to 2010A Fund	0	0	0	0	46,373	100.00%
TOTALS	4,332,163	4,336,177	4,337,300	4,332,800	46,373	-98.93%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	4,386	4,320	(3,682)	518	(46,373)	
Beginning Fund Balance	37,150	41,536	45,855	45,855	46,373	
ENDING FUND BALANCE	41,536	45,855	42,173	46,373	0	

EXPENDITURES
Transfer to 2010A Fund: Represents the transfer of the remaining proceeds in the fund to the 2010A fund to close the 2003 Bond Fund.

Fund 204 - 2008 Revenue Note
Revenue and Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest Earnings	998	2,705	7,000	178	0	-100.00%
Transfer from General Fund	0	0	0	0	0	0.00%
Transfer from Debt Serv Funds	0	0	0	0	0	0.00%
Bond Proceeds (Capitalized Interest)	588,783	0	0	0	0	0.00%
TOTALS	589,781	2,705	7,000	178	0	-100.00%
Expenditures						
Debt Service Interest	0	188,972	303,000	303,000	0	-100.00%
Debt Service Principal	0	0	0	0	0	0.00%
Other Expenses	30,500	0	3,000	0	0	-100.00%
Transfer to 2010A Fund	0	0	0	0	70,192	100.00%
TOTALS	30,500	188,972	306,000	303,000	70,192	-77.06%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	559,281	(186,267)	(299,000)	(302,822)	(70,192)	
Beginning Fund Balance	0	559,281	373,014	373,014	70,192	
ENDING FUND BALANCE	559,281	373,014	74,014	70,192	0	

EXPENDITURES
Transfer to 2010A Fund: Represents the transfer of the remaining proceeds to the 2010A fund to close the 2008 Bond Fund.

Fund 205 - 2010A CIP Revenue Bond
Revenue and Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest Earnings	0	0	0	0	1,000	100.00%
Transfer from General Fund	0	0	0	0	3,500,000	100.00%
Transfer from Debt Serv Funds	0	0	0	0	116,565	100.00%
Bond Proceeds (Capitalized Interest)	0	0	1,100,000	875,000	0	-100.00%
TOTALS	0	0	1,100,000	875,000	3,617,565	100.00%
Expenditures						
Debt Service Interest	0	0	925,000	664,000	2,581,000	179.03%
Debt Service Principal	0	0	0	0	915,000	100.00%
Other Expenses	0	0	175,000	211,000	10,000	-94.29%
TOTALS	0	0	1,100,000	875,000	3,506,000	218.73%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	111,565	
Beginning Fund Balance	0	0	0	0	0	
ENDING FUND BALANCE	0	0	0	0	111,565	

REVENUES
Interest Earnings:
Represents interest earned on reserves of fund.

EXPENDITURES
Debt Service Interest/Principal:
Represents the amount of interest/principal due on the 2010A Revenue Bond.

Other Bond Expenses:
Represents amounts due for expenses for fund.

Fund 206 - 2010B Worth Avenue Revenue Bond
Revenue and Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest Earnings	0	0	0	0	500	100.00%
Transfer from Worth Ave Assessment Fund	0	0	0	0	865,163	100.00%
Bond Proceeds (Capitalized Interest)	0	0	250,000	268,500	0	-100.00%
TOTALS	0	0	250,000	268,500	865,663	246.27%
Expenditures						
Debt Service Interest	0	0	200,000	200,000	568,663	184.50%
Debt Service Principal	0	0	0	0	295,000	100.00%
Other Expenses	0	0	50,000	68,000	1,500	-97.00%
TOTALS	0	0	250,000	268,000	865,163	246.07%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	500	500	
Beginning Fund Balance	0	0	0	0	500	
ENDING FUND BALANCE	0	0	0	500	1,000	

REVENUES
Interest Earnings:
Represents interest earned on reserves of fund.

EXPENDITURES
Debt Service Interest:
Represents the amount of interest due on the 2010B Revenue Bond.

Debt Service Principal:
Represents the amount of principal due on the 2010B Revenue Bond.

Other Bond Expenses:
Represents amounts due for expenses for fund.

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CAPITAL FUNDS

Introduction:

The Capital Improvement Fund section includes accomplishments for the current fiscal year by fund as well as summary schedules that reflect each ongoing project and/or projects with carry-over funds from prior years that will be utilized at some point in the future for a designated purpose.

Description of Funds:

The Town accounts for six Capital Funds as described below:

1) Capital Improvement Program - Pay-as-you-go (307)

This fund accounts for capital projects not covered by the remaining five capital funds. While the Capital Improvement Program encompasses a five year period, only the first year of the Program is actually adopted each year by the Town Council for funding and implementation. The out years of the Program are not a budget but provides appropriate financial information for prudent budget and planning recommendations and assists the Town's Elected Officials and Management Staff in the decision making process. Through budgetary action, the first year of the Program becomes the Capital Projects allocation which is funded from the General Operating Budget for the Town.

2) Comprehensive Coastal Management Plan (CCMP) (309)

This fund accounts for the Beach Restoration Project construction costs financed with proceeds from the 2000 Revenue Bond (refunded in 2003). The proceeds of the Bonds are being used for beach improvement, restoration and renourishment through the placement of sand and possible construction of groin fields and environmental mitigation for beach stabilization in all or a portion of the beaches located in Town.

3) Town Facilities (310)

This fund accounts for construction costs for the Central Fire-Rescue Station and Town Hall Renovations with proceeds from the 2003 and 2008 Revenue Bonds and transfers from the Capital Improvement and General Funds. The proceeds of the bonds were used for financing the acquisition, construction and equipping of the Central Fire-Rescue facility (including an emergency operations center) and the renovation of Town Hall (including security upgrades).

4) Worth Avenue Assessment District (311)
This fund was initially established to account for the Worth Avenue Assessment District pre-construction costs. On an ongoing basis, the fund will be used to account for maintenance costs associated with the district.

5) Accelerated Capital Improvement Fund 2010A Bond Issue (312)
This fund was established as result of the 2010A bond issue to account for storm water, sanitary sewer and other projects outlined in the bond document.

6) Worth Avenue Assessment District Construction Fund 2010B Bond Issue (313)
This fund was established as a result of the 2010B bond issue to account for Worth Avenue Assessment District construction costs.

Town of Palm Beach

Capital Improvement Fund (307)

FUND (307) - CAPITAL IMPROVEMENT PROGRAM
FY10 ACCOMPLISHMENTS

Storm Water Drainage Improvements

D-9 Basin/Mediterranean Road - Construction project to replace all electrical and mechanical equipment and provide standby power generation for this station to maintain existing pumping capacity.

D-15 Basin/Lake Drive - Study to replace the D-6, D-7 & D-15 Pump Stations in Lake Park.

Designed improvements for Laurian Lane, North Lake Way and Tangier Avenue.

Water Main Improvements

The Town is continuing to work with the City of West Palm Beach to upgrade water mains throughout the Town that fall either within Town planned projects or stand-alone West Palm Beach projects.

Sanitary Sewer Improvements

We completed force main replacement in Royal Poinciana Way and Cocoanut Row in preparation for the replacement of the Flagler Memorial Bridge.

We completed design plans for replacement of single-family, pneumatically operated lift stations and continued coordination with residents for their replacement.

FUND (307) - CAPITAL IMPROVEMENT PROGRAM
PROJECT DESCRIPTIONS
FY11 and FY10 Carry-Over Budgets

Storm Water Drainage Improvements

The FY11 projects include the construction of improvements to the D-9 (Mediterranean) pump station. There are monies available to address any unanticipated storm pump structure rehabilitation needs. The majority of the Town's stormwater improvements will be included in the Accelerated Capital Improvement Program (Fund 312).

Project Budget	$2,201,200*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < $5,000 annually.)

Sanitary Sewer Improvements (Including Force Main Rehabilitation)

This program allows for general improvements to the sanitary sewerage system. These improvements will include replacement of collection system lines, lining of existing mains, and unscheduled emergency repairs at major and minor pumping stations.

This program includes monies to fund planned or emergency repairs the Town's sewage force main or sewage facilities shared with the City of West Palm Beach leading to the regional sewage treatment facility. The majority of the Town's sanitary sewer improvements will be included in the Accelerated Capital Improvement Program (Fund 312).

Project Budget	$1,968,200*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < $5,000 annually.)

Streets and Roads

Funds were allocated for the purpose of continuing the annual Town wide milling & resurfacing program.

Project Budget	$514,200*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < $5,000 annually.)

Undergrounding Utility Lines

Funds were allocated for the purpose of facilitating the Town's on-going investigation of the feasibility of converting aerial utility lines to underground service. Funds may be used for demonstration projects, engineering studies, special counsel expenses and for other purposes to facilitate a more reliable utility service delivery system for Town residents and business owners.

Project Budget	$285,300*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < $5,000 annually.)

Water Main Improvements WPB

This project includes funds from the Interlocal Agreement with the City of West Palm Beach for the Town to make improvements to designated water mains throughout the Town.

Project Budget	$800,000*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < $5,000 annually.)

North Fire-Rescue Station

These funds will allow for construction of emergency flashers and the continuation of a two-year program to replace windows.

Project Budget	$87,500*
Operating Budget Impact	There will be no increase to personnel. Operating costs associated with this project should minimally increase (Repairs and Maintenance < $5,000 annually.)

*Includes FY10 Estimated Carry-over Budget

Capital Improvement Program – Pay-as-you-go

Capital Improvement Program
Proposed FY11 (Including FY10 Carry-over) and Five Year Plan - Fund 307

Expenditure Budget - Project Description	FY10 Carry-over Budget	Proposed Year 1 FY2011	Subtotal	Projected Requirements Year 2 FY2012	Year 3 FY2013	Year 4 FY 2014	Year 5 FY 2015	Thru FY2015
Reserve for 20 year CIP	1,422,000	0	1,422,000	0	0	0	0	1,422,000
Storm Water System	2,176,200	25,000	2,201,200	150,000	150,000	150,000	150,000	2,801,200
General Improvements	1,697,000	25,000	1,722,000	150,000	150,000	150,000	150,000	2,322,000
Rehabilitate Storm Pump Structures	479,200	0	479,200	0	0	0	0	479,200
Sanitary Sewer System	1,893,200	75,000	1,968,200	200,000	200,000	200,000	200,000	2,768,200
General Improvements	1,000,200	25,000	1,025,200	150,000	150,000	150,000	150,000	1,625,200
WPB Central Pump Bypass & Reserve	200,000	50,000	250,000	50,000	50,000	50,000	50,000	450,000
Rehab Sanitary Sewer Pumping Stations	693,000	0	693,000	0	0	0	0	693,000
Lake Worth Sub-Regional System	0	0	0	0	0	0	0	0
ECRWRF Upgrades	0	0	0	0	0	0	0	0
Streets and Roads	264,200	250,000	514,200	500,000	500,000	500,000	500,000	2,514,200
Milling & Resurfacing Program	264,200	250,000	514,200	500,000	500,000	500,000	500,000	2,514,200
Lake Worth Lagoon Bulkheads	27,200	0	27,200	0	0	0	0	27,200
Bury FPL Overhead Lines	285,300	0	285,300	0	0	0	0	285,300
Refurbish Memorial Fountain	46,000	0	46,000	0	0	0	0	46,000
Water Main Improvements WPB (1)	0	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
Fuel Tank Replacement Program	44,100	0	44,100	0	0	0	0	44,100
Facilities	87,500	210,000	297,500	210,000	160,000	175,000	200,000	1,042,500
North Fire Station Replacement of Windows	17,500	0	17,500	0	0	0	0	17,500
North Fire Station Flashing Beacon	70,000	0	70,000	0	0	0	0	70,000
North Fire Station Emergency Generator	0	0	0	0	0	175,000	0	175,000
Pinewalk Repairs	0	135,000	135,000	0	0	0	0	135,000
Skees Road Paving	0	75,000	75,000	0	0	0	0	75,000
Police Facility Air Conditioning Piping	0	0	0	210,000	0	0	0	210,000
Phipps Ocean Park North Restroom Replacement	0	0	0	0	160,000	0	0	160,000
Old Purchasing	0	0	0	0	0	0	200,000	200,000
Total Expenditures	6,245,700	1,360,000	7,605,700	1,860,000	1,810,000	1,825,000	1,850,000	14,950,700
Offsetting Revenues:		**FY2011**		**FY2012**	**FY2013**	**FY2014**	**FY2015**	**Total**
Interest	0	60,000		60,000	60,000	60,000	60,000	300,000
Water Main Improvements WPB (1)	0	800,000		800,000	800,000	800,000	800,000	4,000,000
Total Offsets	0	860,000		860,000	860,000	860,000	860,000	4,300,000
Transfer from General Fund - FY11	6,245,700	500,000		1,000,000	950,000	965,000	990,000	10,650,700

(1) Offsetting revenue from WPB

Fund 307 - Capital Improvement Program
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Transfer from General Fund (001)	2,096,000	1,817,000	4,828,957	4,828,957	500,000	-89.65%
Transfer from Recreation Fund (403)	30,000	0	0	0	0	0.00%
Loan Proceeds	0	395,003	0	0	0	0.00%
Interest on Investments	308,970	177,275	140,000	54,035	60,000	-57.14%
Grants/Local Revenue	1,519,585	329,543	500,000	659,089	800,000	60.00%
TOTALS	3,954,555	2,718,821	5,468,957	5,542,081	1,360,000	-75.13%
Expenses						
Projects	6,127,461	6,293,809	2,868,957	3,639,919	1,360,000	-52.60%
Reserve for 20 year CIP	0	0	2,600,000	1,178,000	0	-100.00%
Transfer to 313 2010B Worth Ave Construction Fund	0	0	0	0	310,000	100.00%
Capital Contingency	0	0	0	0	186,000	100.00%
TOTALS	6,127,461	6,293,809	5,468,957	4,817,919	1,856,000	-66.06%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(2,172,906)	(3,574,988)	0	724,162	(496,000)	
Beginning Fund Equity	11,269,432	9,096,526	5,521,538	5,521,538	6,245,700	
ENDING FUND EQUITY	9,096,526	5,521,538	5,521,538	6,245,700	5,749,700	

Capital Improvement Program - Pay-as-you-go

REVENUES

Transfer from General Fund (001):
This represents the annual pay-as-you-go funding transferred from the General Fund to the Capital Fund.

Transfer from Recreation Fund:
This transfer represents the Recreation Fund's portion of funding for the Fuel Tank Replacement Program.

Loan Proceeds:
This represents the draw down on the Worth Avenue Assessment District line of credit established to fund pre-2010 bond issue expenses for this project

Interest on Investments:
The interest revenue is based upon the financial market conditions and funds available for investment.

Grants/Local Revenue:
Revenue from FEMA, Florida Department of Transportation, Palm Beach County and City of West Palm Beach is reflected in this line item.

EXPENDITURES

Projects:
A detailed schedule of projects can be found in this section.

Reserve for 20 year CIP:
The projected remaining balance at September 30, 2010 of the original $2,600,000 transferred from Undesignated General Fund Balance in FY2010 is $1,422,000.

Transfer to 2010B Worth Avenue:
This transfer represents the City of West Palm Beach share of Water Main Improvements for Worth Avenue.

Contingency:
10% of budgeted projects per policy.

Town of Palm Beach

Comprehensive Coastal Management Plan

Bond Proceeds Construction Fund (309)

COMPREHENSIVE COASTAL MANAGEMENT PROGRAM FY 2010 ACCOMPLISHMENTS & FY 2011 ACTION PLAN

SHORE PROTECTION BOARD

On July 8, 2008, the Town Council created the Shore Protection Board (SPB) to "act in an advisory capacity to the Town Council and shall make recommendations to the Town Council on all matters relating to shore protection in the Town of Palm Beach." On December 9, 2008, Town Council appointed seven (7) Board members who held their first meeting on December 17, 2008.

Coastal Management Work Plan

On February 11, 2009, the Town Council directed the Board "to accelerate its meetings, identify a contingency plan for Reach 7 and 8, and provide a long term plan of action (with options) for Town Council consideration in November 2009." Per direction of the Town Council, the Shore Protection Board submitted a Coastal Management Work Plan on November 9, 2009, which the Town Council accepted as a "blue print" for future coastal management activities in the Town of Palm Beach.

During the 2010 calendar year, the Board has continued an adaptive management approach to their 10-year Work Plan. As more information has become available, some items originally suggested for FY 2011 have been adjusted for future years. The current status of the proposal for FY11 is set forth below and the five-year plan summary is presented in a color coded table at the end of this report. The Board will continue to update and further consider project planning and budgeting early in the 2011 calendar year.

COASTAL PROJECTS UPDATES

Included as an element of the Comprehensive Coastal Management Plan, the Town's shoreline was divided into eight (8) segments, or "reaches". Each reach has a unique set of characteristics, based on upland uses, existing armoring, shoreline condition, shoreline orientation, and previous coastal management projects constructed, among others. The Board planned projects are specific for each reach. The information provided below has been separated and is consistent with the work current being performed, or to be performed, within each reach.

Reach 1 (LAKE WORTH INLET TO ONONDAGA AVENUE)

Current Action

- Inlet Maintenance Dredging scheduled for January 2011; to include settling basin, harbor channel, and turning basins. Placement of all beach-compatible sand will be placed on the dry beach and within the permitted beach profile.
- Town working with the U.S.Army Corps of Engineers to expand the settling basin.

2009 Townwide Physical Monitoring Report, dated April 2010

Reach 1 continues to gain significant volume of sand due to ongoing placement efforts. Movement of this placed material to the south does not appear to be occurring at appreciable levels, leading to the noted short-term and long-term gains in shoreline position and volumes.

FDEP Strategic Beach Management Plan, May 2010 Update

Strategy: Bypass an average annual volume of 202,000 cubic yards of sand to the downdrift beaches; place all beach compatible material dredged during channel maintenance on downdrift beaches in areas of greatest need; extension of the discharge pipeline to increase bypassing efficiency with discharge points located at the south jetty, and approximately 1,000 feet and 2,500 feet south of the south jetty.

Comprehensive Coastal Management Plan, 1998 Update

Reach 1 has been subjected to direct sand placement in recent years as a result of dredged sand disposal from the maintenance of Lake Worth Inlet. With the continued Sand Transfer Plant discharge of sand onto the north end of Palm Beach Island and placement of beach-quality maintenance dredge sand by the U.S. Corps of Engineers, two principal Lake Worth Inlet Management Plan objectives of sand bypassing across the Inlet and maintenance of the navigation channel are partially satisfied.

Reach 1 Related Shore Protection Board Recommended Actions, November 2009

- Sand Transfer Plant, Phase I Construction - The rehabilitation of the mechanical and electrical systems with structural restoration of the plant itself.

  The Town recently completed renovation of the 52-year-old sand bypassing plant. Although the structural and exterior restoration was not completed until May 2010, the mechanical components were all replaced in time for the plant to resume operations in late December 2009. The total cost of the project was approximately $2,900,000 Town staff was able to secure a $300,000 grant from the Florida Inland Navigation District, which brought the net Town cost down to approximately $2,600,000.

  STATUS: Completed in April 2010.

- Engineered Beach Designation - The SPB requested that the Town hire a consultant to prepare the necessary documentation to potentially qualify Reach 1 as an AEngineered Beach@ as defined by FEMA.

  STATUS: Report ready for submittal to FEMA should an emergency declaration get issued which includes the Town of Palm Beach.

Reach 2 (ONONDAGA AVENUE TO EL MIRASOL)

Due to the extensive amount of hardbottom in Reach 2, is it unlikely that a JCP permit for beach restoration could be obtained. In lieu of a beach restoration project, Town staff has identified alternative projects that would introduce additional sand to Reach 2. The addition of a second discharge for the Sand Transfer Plant will dispose beach quality sand in the nearshore (sand bar vicinity). The purpose of placing sand on or near the sand bar is to continue the natural southerly flow of sand that has been interrupted by the channel and inlet jetties. The 3000-foot pipeline extension south of the inlet is expected to assist the Reach 2 beaches with modest accretion.

Should the second discharge create a small stable beach throughout Reach 2, a dune project may be considered to add high quality sand with vegetation to create a more natural beach and dune cross shore profile. Dune projects provide a line of defense from storms and benefit the Town's entire coastal system.

Current Action

- Engineering/Design/Permitting of Sand Transfer Plant, Phase II
- Groin Analysis (Groin Rehabilitation to be considered by the SPB)

2009 Townwide Physical Monitoring Report, dated April 2010

Reach 2 is the only area within the Town of Palm Beach that has exhibited long-term volumetric losses. These losses are significant and are likely attributable to the lack of appreciable transport of sand out of Reach 1 into this reach. The extensive seawalls within the reach limit the potential for shoreline recession in response to these losses but volumetric losses of material have continued in the short term consistent with the long-term measurements.

FDEP Strategic Beach Management Plan, May 2010 Update

Strategy: Place all beach compatible material dredged during channel maintenance on downdrift beaches

in areas of greatest need; extension of the discharge pipeline to increase bypassing efficiency with discharge points located at the south jetty, and approximately 1,000 feet and 2,500 feet south of the south jetty; maintain the projects through monitoring and nourishment using sand from offshore sources; construct a feeder beach to reestablish littoral transport for Reach 2.

Comprehensive Coastal Management Plan, 1998 Update

Because of high erosion rates in Reach 2, supplemental sand placement must occur.

Reach 2 Related Shore Protection Board Recommended Actions, November 2009

- Sand Transfer Plant, Phase II - Installation of a second discharge to be located in Reach 2, south of Reef Road.

  STATUS: Engineering/Design underway; Permit application expected to be submitted in early 2011.

- Groin Analysis - Following the Groin Assessment performed, a Town consultant is currently analyzing the functionality of the Town's groin system. A plan to prioritize rehabilitation will be developed for SPB consideration.

  STATUS: Analysis underway. Final report from consultant expected in January 2011.

- Maintenance Dredge Sand Permitting, Placement Extension - Previous maintenance dredging events performed by the U.S. Corps of Engineers have been conducted under an agreement with the Town of Palm Beach to place sand on the dry beach at the incremental cost versus placing the sand in the nearshore. The dry beach placement has been restricted to Reach 1 and the northern portion of Reach 2. The SPB would like to expand the dry beach placement areas to include other sections of Town, such as the remainder of Reach 2.

  STATUS: Town Council appropriated funds in the FY 2011 budget for this effort. A proposal for the work will be presented for SPB recommendation and Town Council approval early in 2011.

Reach 3 (EL MIRASOL TO VIA BETHESDA)

Current Action

- Continued Post-Construction Physical Monitoring of 2006 Beach Nourishment Project (Permitting for Beach Renourishment expected to begin early in 2011)

- Groin Analysis (Groin Rehabilitation to be considered by the SPB)

2009 Townwide Physical Monitoring Report, dated April 2010

Reaches 3 & 4

With the exception of the northernmost portion of Reach 3, this area has gained significantly both in terms of shoreline position and beach volume in the long term. These gains are directly attributable to beach nourishment efforts in this area. Without these efforts this area would have continued to erode consistent with conditions prior to the initiation of the beach nourishment program.

Direct sand placement in Reach 3 occurred during both the 2002-2003 and 2006 Mid-Town beach projects.

FDEP Strategic Beach Management Plan, May 2010 Update

Strategy: Maintain the projects through monitoring and nourishment using sand from offshore sources.

Comprehensive Coastal Management Plan, 1998 Update

The management solution for Reach 3 is beach restoration to occur simultaneously with the renourishment of the Mid-Town project.

Reach 3 Related Shore Protection Board Recommended Actions, November 2009

- Beach Nourishment Permitting - Assuming a seven-year interval for beach nourishment in Reach 3 and 4, the next nourishment should be scheduled for 2013. The permitting for the next beach project in Mid-Town is scheduled to begin in 2011.

  STATUS: Town Council appropriated funds in the FY 2011 budget to begin the permitting effort. A proposal for the work will be presented for SPB recommendation and Town Council approval early in 2011.

- Groin Analysis - Following the Groin Assessment performed, a Town consultant is currently analyzing the functionality of the Town's groin system. A plan to prioritize rehabilitation will be developed for SPB consideration.

  STATUS: Analysis underway. Final report from consultant expected in January 2011.

Reach 4 (VIA BETHESDA TO 270 FEET SOUTH OF BANYAN ROAD)

Current Action

- 2010-2011 Dune Restoration Construction (December 2010-February 2011)
- Continued Post-Construction Physical Monitoring of 2006 Beach Nourishment Project (Permitting for Beach Renourishment expected to begin early in 2011)
- Groin Analysis (Groin Rehabilitation to be considered by the SPB)

2009 Townwide Physical Monitoring Report, dated April 2010

Reaches 3 & 4

With the exception of the northernmost portion of Reach 3, this area has gained significantly both in terms of shoreline position and beach volume in the long term. These gains are directly attributable to beach nourishment efforts in this area. Without these efforts this area would have continued to erode consistent with conditions prior to the initiation of the beach nourishment program.

Direct sand placement in Reach 4 occurred during the 1995, 2002-2003, and 2006 Mid-Town beach projects.

FDEP Strategic Beach Management Plan, May 2010 Update

Strategy: Maintain the projects through monitoring and nourishment using sand from offshore sources.

Comprehensive Coastal Management Plan, 1998 Update

The management solution is the renourishment of the Mid-Town project. The Mid-Town groin field should be inspected and maintained to support to the beachfill project.

Reach 4 Related Shore Protection Board Recommended Actions, November 2009

- FEMA Dune/Beach Sand - To be conducted simultaneously with the FEMA project in Reach 7, the Mid-Town beach (Clarke Avenue Beach to the south end of the Municipal Beach) will receive sand appreciable to the losses attributed from Tropical Storm Fay.

  The dune project will serve as an interim measure until the next Mid-Town renourishment project

is constructed. The Shore Protection Board is requesting an appropriation in the proposed FY 2011 coastal budget to begin the permitting effort for beach renourishment in Mid-Town.

STATUS: State Permit Issued. Pending receipt of Federal Permit. Contract for construction awarded. Construction expected to begin in December 2010.

- Beach Nourishment Permitting - Assuming a seven-year interval for beach nourishment in Reach 3 and 4, the next nourishment should be scheduled for 2013The permitting for the next beach project in Mid-Town is scheduled to begin in 2011.

  STATUS: Town Council appropriated funds in the FY 2011 budget to begin the permitting effort. A proposal for the work will be presented for SPB recommendation and Town Council approval early in 2011.

Reach 5 (270 FEET SOUTH OF BANYAN ROAD TO 170 FEET NORTH OF WIDENER'S CURVE)

Reach 5 continues to benefit from repeated restorations of Reaches 3 and 4. During permitting for the renourishment of Reaches 3 and 4 in FY 2013, the Town may consider the construction of a low profile dune with vegetation in Reach 5. The Shore Protection Board's Work Plan includes a possible dune project in Reach 5 in FY 2015.

Current Action - Groin Analysis (Groin Rehabilitation to be considered by the SPB)

2009 Townwide Physical Monitoring Report, dated April 2010

Reach 5 has exhibited long-term gains in both shoreline and volume due to the movement of material from the beach nourishment projects within Reaches 3 and 4. These trends are likely to continue provided the nourishment source remains. Lacking this source, this reach would likely revert to a net erosion/recession condition consistent with conditions present prior to the initiation of the beach nourishment program.

FDEP Strategic Beach Management Plan, May 2010 Update

Strategy: Maintain the projects through monitoring and nourishment using sand from offshore sources; construct restoration projects in environmentally suitable areas of Reach 5.

Comprehensive Coastal Management Plan, 1998 Update

Proposed improvements include beachfill and a groin field at the south terminus of the reach.

Reach 5 Related Shore Protection Board Recommended Actions, November 2009

- Following the Groin Assessment performed, a Town consultant is currently analyzing the functionality of the Town's groin system. A plan to prioritize rehabilitation will be developed for SPB consideration.

  STATUS: Analysis underway. Final report from consultant expected in January 2011.

- Dune Restoration - The SPB recognizes that Reach 5 has maintained a healthy beach due to the sand moving down from Reaches 3 and 4. The SPB reserves the recommendation to consider adding sand into the beach and dune system in Reach 5. Placement of sand in the form of dunes will create a line of defense for the beachfront owners to improve the storm protection to South Ocean Boulevard. This action will add more sand to naturally be added into the littoral drift during a storm event, eventually bringing sand into the Reach 6 area.

  STATUS: Budget forecasting by the SPB during the FY 2011 budget development shifted potential funding of this project from FY 2014 to FY 2015. With permitting planned to begin in late 2013, the SPB may request permitting funds to be appropriated by Town Council within the FY 2014 budget.

Reach 6 (170 FEET NORTH OF WIDENER'S CURVE TO SLOAN'S CURVE)

Current Action - Groin Analysis (Groin Rehabilitation to be considered by the SPB)

2009 Townwide Physical Monitoring Report, dated April 2010

Like Reach 5, Reach 6 has benefitted from the transport of material into the area from the Mid-Town beach nourishment project; though the rates of gain are less than noted in Reach 5 due to reach proximity to the beach nourishment sand source. This trend continues to occur with recent and long-term gains in shoreline position and volume throughout the majority of the reach.

FDEP Strategic Beach Management Plan, May 2010 Update

Strategy: Maintain the projects through monitoring and nourishment using sand from offshore sources.

Comprehensive Coastal Management Plan, 1998 Update

Due to high longshore transport energies evident in this Reach, coupled with the large trough located between 70 and 350 feet from shore and the extensive hardbottom resources, direct placement of sand in this shoreline segment is not recommended.

Reach 6 Related Shore Protection Board Recommended Actions, November 2009

- Groin Analysis - Following the Groin Assessment performed, a Town consultant is currently analyzing the functionality of the Town's groin system. A plan to prioritize rehabilitation will be developed for SPB consideration.

  STATUS: Analysis underway. Final report from consultant expected in January 2011.

- Dune Restoration - Because of the limited amount of sand going into Reach 7 from Reach 6, the condition of the Reach 7 beaches is a SPB concern. With most of the Reach 6 shoreline consisting of nearshore hardbottom resources, a beach nourishment project is not practical. A thought to be considered by the SPB is to cover the revetment with sand, or place dune sand east of the revetment where the opportunity presents itself. Creating a more natural beach and dune profile in Reach 6 may provide a volume of sand during storm events to assist the north end of Reach 7 with storm recovery.

  STATUS: Budget forecasting by the SPB during the FY 2011 budget development shifted potential funding of this project, like Reach 5, from FY 2014 to FY 2015. With permitting planned to begin in late 2013, the SPB may request permitting funds to be appropriated by Town Council within the FY 2014 budget.

- Groin Analysis - Following the Groin Assessment performed, a Town consultant is currently analyzing the functionality of the Town's groin system. A plan to prioritize rehabilitation will be developed for SPB consideration.

  STATUS: Analysis underway. Final report from consultant expected in January 2011.

Reach 7 (SLOAN'S CURVE TO THE AMBASSADOR HOTEL)

The Shore Protection Board has made the Reach 7 beaches a top priority for additional coastal management activities.

Current Action

- 2010-2011 Dune Restoration Construction (December 2010-February 2011)
- Engineering and design, Renourishment with possible introduction of groins (Expected to begin in early 2011)

- Continued Post-Construction Physical Monitoring of 2006 Beach Nourishment Project (Permitting for Beach Renourishment expected to begin mid-2011, following Engineering and Design effort)

- Groin Analysis (Groin Rehabilitation to be considered by the SPB)

2009 Townwide Physical Monitoring Report, dated April 2010

Reach 7 has exhibited net gains in shoreline position and volume due primarily to beach nourishment efforts. Short-term losses are due primarily to anticipated diffusion of material from the nourishment to the south.

Long-term recession is noted at the northern portion of the reach south of Sloan's Curve revetment. Despite the placement of significant volumes of sand to the immediate south of this area, long-term recession has occurred in this area which is attributable to the downdrift impacts from this structure.

FDEP Strategic Beach Management Plan, May 2010 Update

Strategy: Maintain the projects through monitoring and nourishment using sand from offshore sources.

Comprehensive Coastal Management Plan, 1998 Update

Beach fill project and the construction of a groin field.

Reach 7 Related Shore Protection Board Recommended Actions, November 2009

- FEMA Dune/Beach Sand - To be conducted simultaneously with the FEMA project in Reach 4, the Phipps Ocean Park engineered beach project area, extending north to the Sloan's Curve area, will receive sand appreciable to the losses attributed from Tropical Storm Fay.

  The dune project will serve as an interim measure until the next Phipps Ocean Park nourishment project is constructed.

  STATUS: State Permit Issued. Pending receipt of Federal Permit. Contract for construction awarded. Construction expected to begin in December 2010/January 2011.

- Beach Nourishment - The 2006 beach restoration project life interval was interrupted by the tropical systems in 2007 and 2008. The SPB recommends renourishment of the 2006 project.

  STATUS: Development of a permit application will be under consideration by the SPB and Town Council in mid-2011. Prior to permit application development, the sand search and project engineering and design must be completed. Pending Town Council approval, the engineering and design may begin in January 2011. The SPB anticipates beach nourishment, potentially with structures, to occur in FY 2013 (November 2012).

- Structures Feasibility Study - An initial evaluation of alternatives to construction management at the north end of Reach 7. Following review of the feasibility study, the SPB may recommend implementation of the second phase of the project "Detailed Design and Modeling."

  STATUS: Taylor Engineering completed the Preliminary Evaluation and Feasibility Study report and submitted in June 2010. Based upon results from the study, the SPB has recommended to move forward with engineering and design of the renourishment of the Reach 7/Phipps Ocean Park project, with the possible introduction of groins.

- Groin Analysis - Following the Groin Assessment performed, a Town consultant is currently analyzing the functionality of the Town's groin system. A plan to prioritize rehabilitation will be developed for SPB consideration.

  STATUS: Analysis underway. Final report from consultant expected in January 2011.

Reach 8 (THE AMBASSADOR HOTEL TO LA BONNE VIE)

Based on the Final Order by Administrative Law Judge Robert Meale, FDEP Secretary Michael Sole issued a denial of the Reach 8 beach restoration project in 2009.

Although the project was denied, the Town was able to secure the state cost-share funding until June 2011 through a grant amendment. The purpose of the time extension was to provide ample time to develop a revised project. A permit application for South End Palm Beach Restoration was submitted to the regulatory agencies in September 2010. With this project in the permitting phase, the Town will again seek a grant amendment to extend the life of the agreement through the anticipated construction.

A revised project was designed in an innovative stepped approach to strategically place sand and allow the natural movement of sand to help sustain a minimum beach profile in Reach 8. The Town has received positive feedback from the Surfrider Foundation regarding the revised project. The design and volume of the revised project is consistent with recommendations by both Administrative Law Judge Robert Meale and the petitioners who opposed the Town in the previous Reach 8 beach project administrative hearing. (The Surfrider Foundation was the primary petitioner in that hearing.) The permit application for the revised proposed beach restoration project in Reach 8 was developed, and is currently being permitted, by Coastal Systems International.

The Town is considering structural options for Reach 8. Town Council approved $500,000 in the FY 2010 coastal budget to enter into an interlocal agreement with Palm Beach County to conduct an Environmental Impact Statement (EIS) to validate a potential breakwater project or find another structural alternative to provide erosion control in the south end of Reach 8. The EIS for the Central Palm Beach County Comprehensive Erosion Control Project is underway. Results of the EIS are expected sometime late in the 2011 calendar year.

Current Action

- 2010-2011 Dune Restoration Construction (December 2010-February 2011)
- South End Palm Beach Restoration, Permitting
- Central Palm Beach County Comprehensive Erosion Control Project, Managed by Palm Beach County ERM, Environmental Impact Statement (EIS) in development
- Request for FDEP to further consider critical beach erosion designation in Reach 8

2009 Townwide Physical Monitoring Report, dated April 2010

The northern portions of Reach 8 have benefitted significantly from the migration of material from the Reach 7 nourishment efforts. This has led to gains in shoreline volume and position for the portion of Reach 8 north of the pier. The region south of the pier has not benefitted to the same extent and has exhibited a long-term shoreline recession since 1990.

FDEP Strategic Beach Management Plan, May 2010 Update

Strategy: Maintain the projects through monitoring and nourishment using sand from offshore sources; construct restoration projects in environmentally suitable areas of Reach 8; conduct dune restoration where feasible.

Comprehensive Coastal Management Plan, 1998 Update

Beach fill project, and the construction of a groin field within the last 2,000 feet of Reach 8.

Reach 8 Related Shore Protection Board Recommended Actions, November 2009

- FEMA Dune/Beach Sand - To be conducted simultaneously with the FEMA project in Reaches 4 and 7, the Reach 8 beaches, south of the Lake Worth pier, will receive sand appreciable to the losses attributed from Tropical Storm Fay.

State and federal permitting has been underway and permits are expected to be received in time to construct a 25,000-cubic-yard dune project soon after November 1, 2010. Work needs to occur between November 1 and March 31 due to the sea turtle nesting season.

The dune project will serve as an interim measure until the potential Reach 8 beach restoration project is constructed.
STATUS: State Permit Issued. Pending receipt of Federal Permit. Contract for construction awarded. Construction expected to begin in December 2010/January 2011.

- Beach Restoration - A small scale beach nourishment project in Reach 8.

  STATUS: Permit application submitted in September 2010. In permitting.

- Structures Study - Palm Beach County has been pursuing a breakwater project to provide erosion control for the South Palm Beach/Lantana beaches. The SPB recommended that the Town Council join in the breakwater study with the County for the purpose of determining the long-term regional approach to shoreline management in this area. Subsequently, the Town Council signed two interlocal agreements with Palm Beach County on coastal projects.

  A significant step in the permitting process is to conduct an Environmental Impact Statement (EIS) study. The expected time frame for this study is approximately 18 months, or mid-2011.

- Critical Beach Erosion Designation - The entire Town shoreline is considered "critically eroded" by the state, except for portions of Reach 8 south of the Lake Worth pier. Attempts have been made by Town consultants to have all of Reach 8 included in the "critically eroded" designation. Each attempt has resulted in the state failing to recognize this area as "critically eroded", although this designation is provided for beaches immediately north and south of the non-designation.

  STATUS: Following a visit to the beaches by Lt. Governor Kottkamp, Town staff submitted the most recent survey monitoring data in support for further consideration by FDEP for Critical Beach Erosion Designation in Reach 8. To date, no response from FDEP has been received.

Townwide Regional Monitoring

The Regional Monitoring program is ongoing and currently includes annual aerial cartographic photography used to monitor nearshore hardbottom, topographic and bathymetric surveys to monitor current sand movement throughout the Town, and a sediment budget analysis that provides long-term tracking of sand movement throughout the Town.

Additional monitoring activities include:

- Biological monitoring related to the engineered beach projects in Reaches 3, 4, and 7
- Sea turtle monitoring in Reaches 1, 2, 3, 4, 7 and 8
- Annual tilling of the beaches within the nourishment areas
- If necessary, escarpment reductions on engineered beaches during sea turtle nesting season

Fund 309 - Comprehensive Coastal Management Program

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest Earnings	220,797	222,005	120,000	75,000	78,000	-35.00%
Transfer from 308 CCMP Pay Go	0	0	944,182	944,182	0	-100.00%
Transfer from 001 General Fund	0	3,900,000	0	1,046,900	3,090,000	100.00%
FEMA/FDEP/Fed Government Grant Reimb.	297,157	217,704	3,013,900	50,000	4,027,100	33.62%
TOTALS	517,954	4,339,709	4,078,082	2,116,082	7,195,100	76.43%
Expenses						
FEMA Project	0	0	0	0	4,100,000	100.00%
Projects	2,983,154	1,986,555	7,783,000	11,401,000	3,090,000	-60.30%
TOTALS	2,983,154	1,986,555	7,783,000	11,401,000	7,190,000	-7.62%
TOTAL REVENUES OVER(UNDER) EXPENSES	(2,465,200)	2,353,154	(3,704,918)	(9,284,918)	5,100	
Beginning Retained Earnings	10,181,896	7,716,696	10,069,850	10,069,850	784,932	
ENDING FUND EQUITY	7,716,696	10,069,850	6,364,932	784,932	790,032	

Fund 309 - Comprehensive Coastal Management Program Bond Proceeds Construction Fund

REVENUES

Interest on Investments:
The interest revenue is based upon the financial market conditions and funds available for investments.

Transfer from General Fund (001):
This line item represents money transferred from the General Fund for the CCMP Program.

Transfer from Coastal Pay-as-you-go (308):
This line item represents money transferred from the General Fund for the CCMP Program.

FEMA/FDEP/Federal Government Reimbursement:
Anticipated FEMA/FDEP/Federal Government reimbursement for beach projects.

EXPENDITURES

Projects:
The FY11 budget amounts per five year plan

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FY 2011 Proposed Coastal Management Program Budget

Red	= Required
Green	= SPB Recommended
Gold	= Under SPB Consideration

309 ACCOUNT ITEMS

Item #	Project	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	TOWNWIDE						
1	Offshore Sand Search	495,000	505,000				
2	Groin Assessment	60,000					
3	Groin Analysis	195,000					
4	Groin Rehabilitation (Reaches 2-6)		200,000	500,000	500,000	500,000	500,000
5	General Coastal (Engineering/Legal/Lobbying)	100,000	100,000	100,000	100,000	100,000	100,000
6	Easement Review	5,000					
9	Comprehensive Coastal Mgmt Plan Update						250,000
10	SPB Operating Funds	15,000	25,000	25,000	25,000	25,000	25,000
	LAKE WORTH INLET IMP						
12	Sand Transfer Plant Phase II Permitting	350,000					
13	Sand Transfer Plant Phase II Mitigation			2,000,000			
14	Sand Transfer Plant Phase II Construction			3,850,000			
16	Tri-Party Dredging Permitting	150,000					
17	Lawsuit Technical Assistance	50,000					
18	Maint. Dredge Sand Permitting, Placement Extension		200,000	100,000			
20	Biological Monitoring 0.8 acre reef	36,000	38,000	40,000			
21	Expanded Settling Basin Study		200,000				
22	Incremental Cost for Dry Beach Placement (1 Event)		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	REACH ONE						
23	Engineered Beach Designation	13,000					
24	Sea Turtle Monitoring/Beach Tilling/Escarpment Removal	55,000	58,000	60,000	63,000	65,000	68,000
	REACH TWO						
25	Dune Restoration Permitting				75,000	25,000	
26	Dune Restoration with Dune Plantings					1,550,000	
27	Beach Tilling/Escarpment Removal					20,000	21,000
28	North Ocean Boulevard Seawall	50,000		250,000		4,000,000	
29	Sea Turtle Nesting Monitoring	29,000				40,000	42,000
	REACH THREE/FOUR (MID-TOWN)						
30	Beach Nourishment Permitting		150,000	100,000	100,000		
31	Beach Nourishment Construction				14,500,000		
32	Sea Turtle Monitoring/Beach Tilling/Escarpment Removal	59,000	62,000	65,000	68,000	71,000	75,000
33	Biological Monitoring	102,000	100,000	26,000	130,000	136,000	143,000
36	FEMA Beach/Dune Sand	2,200,000					
	REACH FIVE						
37	Dune Restoration Permitting					75,000	25,000
38	Dune Restoration with Dune Plantings Construction						1,350,000
39	Sea Turtle Nesting Monitoring						42,000
40	Beach Tilling/Escarpment Removal						21,000
	REACH SIX (FDOT REVETMENT AREA)						
41	Dune Restoration with Dune Plantings Permitting					75,000	25,000
42	Dune Restoration with Dune Plantings Construction						1,350,000
43	Sea Turtle Nesting Monitoring						42,000
44	Beach Tilling/Escarpment Removal						21,000
	REACH SEVEN (PHIPPS)						
45	Beach Renourishment Permitting	250,000	50,000	50,000			
46	Beach Renourishment Construction				10,000,000		
47	Structures Feasibility Study	150,000					
48	Structures Permitting		175,000	50,000			
49	Structures Construction				5,000,000		
50	Structures Construction Mitigation				2,500,000		
51	Dune Restoration/Phipps North to Sloans	423,000					
52	Sea Turtle Monitoring/Beach Tilling/Escarpment Removal	66,000	68,000	70,000	72,000	74,000	76,000
53	Biological Monitoring	260,000	100,000	287,000	302,000	317,000	333,000
56	FEMA Beach/Dune Sand	1,900,000					
	REACH EIGHT						
57	Critical Beach Erosion Designation	10,000	0				
58*	Beach Restoration Permitting	320,000					
59	Beach Restoration Construction			14,420,000			
60	Beach Restoration Mitigation			3,000,000			
61	Dune Restoration (R-132 to R-134)	1,200,000				1,400,000	
62	Structures Study (Env. Impact Statement)	500,000					
63	Structures Permitting			50,000	25,000	10,000	
64	Structures Construction					8,000,000	
65	Structures Mitigation					4,000,000	
66	Sea Turtle Monit./Bch Tilling/Escarpmnt Removal	58,000	59,000	60,000	62,000	64,000	66,000
67	Biological Monitoring			317,000	333,000	350,000	368,000
69	Reach 8 Project Engineering Report			10,000	10,000	10,000	10,000

309 ACCOUNT COLUMN SUB-TOTALS:

			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
		Required	635,000	891,000	15,226,000	4,657,000	691,000
	Recommended	Required	3,090,000	8,423,000	34,225,000	7,573,000	2,225,000
Under Consideration	Recommended	Required	3,090,000	26,430,000	34,865,000	21,907,000	6,358,000

581 ACCOUNT ITEMS

7	Annual Sediment Budget	10,000	10,000	10,000	10,000	10,000	10,000
8	Physical Monitoring	50,000	36,000	55,000	58,000	61,000	64,000
15	Sand Transfer Plant Operating	315,000	300,000	350,000	365,000	385,000	405,000
19	LWI IMP Physical Monitoring	24,000	15,000	26,000	28,000	29,000	31,000
34	Mid-Town Physical Monitoring	28,000	20,000	31,000	32,000	34,000	36,000
35	Mid-Town Bch. Project Engineering Report	10,000	13,000		10,000	10,000	10,000
54	Phipps Ocean Park Project Physical Monitoring	22,000	15,000	24,000	25,000	26,000	27,000
55	Phipps Ocean Park Project Engineering Report	10,000	13,000	10,000	10,000	10,000	10,000
68	Reach 8 Project Physical Monitoring	22,000	15,000	24,000	25,000	26,000	27,000
	Coastal Management Program Operating Expenses	216,222	224,007	245,000	260,000	260,000	260,000

581 ACCOUNT COLUMN SUB-TOTALS:

			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
		Required	651,007	405,000	438,000	446,000	455,000
	Recommended	Required	661,007	775,000	823,000	851,000	880,000

309 AND 581 ACCOUNTS COASTAL MANAGEMENT PROGRAM GRAND TOTALS

			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
		Required	1,286,007	1,296,000	15,664,000	5,103,000	1,146,000
	Recommended	Required	3,751,007	9,198,000	35,048,000	8,424,000	3,105,000
Under Consideration	Recommended	Required	3,751,007	27,205,000	35,688,000	22,758,000	7,238,000

*Item pending Town Council approval (June 22, 2010)

RW 6/4/2010

Town of Palm Beach

Town Facilities Project Fund (310)

FUND (310) - TOWN FACILITIES
FY10 ACCOMPLISHMENTS/FY10 PROJECTS

Town Hall Renovations - The project work to renovate the Town Hall building was completed in FY2010, achieving the following key milestones:

- ✓ Construction was completed for the second phase of the project by January 2010, and the Town PZ&B staff occupied that renovated portion of the building after window treatments, furniture and the moving of office contents was accomplished.
- ✓ The third phase of the project (center of the building) began in January 2010, after the employees were relocated temporarily.
- ✓ The Town Council and numerous boards/commissions continued to hold their public meetings offsite due to the construction, until the new Town Council chambers were used for the first public meeting in June 2010.
- ✓ Construction from January to June 2010 included the demolition of the third phase work area. New windows were installed, as well as exterior restoration work. Rough-in of mechanical, electrical, and plumbing components were completed, along with wall framing and drywall installation. The completion of the third phase was accomplished in June 2010. The Planning, Zoning and Building Department along with Finance, and Information Systems occupied the completed third phase of the building in June 2010.

Work was also completed to remove asphalt roadway at the north end (formerly Australian Ave. ROW) and install temporary landscaping (sod) pending future project work associated with Memorial Park/Fountain.

Town Hall - South Entrance

Town Hall - Main Lobby East Entrance

Fund 310 - Town Facilities Project Fund
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	122,591	62,045	80,000	8,000	2,000	-97.50%
Loan Proceeds	9,441,717	0	0	0	0	0.00%
Preservation Foundation Donations	0	0	350,000	200,000	0	-100.00%
Historic Preservation Grant	113,618	227,547	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0.00%
TOTALS	9,677,926	289,592	430,000	208,000	2,000	-99.53%
Expenses						
Trans to (309) CCMP	0	1,900,000	0	0	0	-100.00%
Projects	1,686,700	4,875,886	5,271,000	5,271,000	0	-100.00%
TOTALS	1,686,700	6,775,886	5,271,000	5,271,000	0	-100.00%
TOTAL REVENUES OVER/(UNDER) EXPENSES	7,991,226	(6,486,294)	(4,841,000)	(5,063,000)	2,000	
Beginning Retained Earnings	4,045,393	12,036,619	5,550,325	5,550,325	487,325	
ENDING FUND EQUITY	12,036,619	5,550,325	709,325	487,325	489,325	

Fund 310 - Town Facilities Project Fund

REVENUES

Interest on Investments:
The interest revenue is based upon the financial market conditions and funds available for investment.

Loan Proceeds:
Represents funding for Town Hall Renovations.

Preservation Foundation Donations:
Represents donations for Town Hall Renovations.

Grants:
This item represents Historic Preservation Grant revenue for Town Hall.

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Town of Palm Beach

Worth Avenue Assessment District (311)

Fund 311 -
Worth Avenue Assessment Area Improvement Fund
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	0	0	1,000	1,000	1,000	-99.49%
Loan Proceeds	0	0	97,500	97,500	0	-100.00%
Special Assessment Revenue	0	0	700,000	535,000	944,000	-100.00%
TOTALS	0	0	798,500	633,500	945,000	-100.00%
Expenses						
Projects	0	0	633,000	633,000	0	-100.00%
Transfer to Debt Service 206 2010B	0	0	0	0	865,163	100.00%
Maintenance Costs	0	0	0	0	75,000	100.00%
Principal - Line of Credit	0	0	0	0	0	-100.00%
Interest - Line of Credit	0	0	0	0	0	-100.00%
TOTALS	0	0	633,000	633,000	940,163	-100.00%
TOTAL REVENUES OVER/(UNDER) EXPENSES	0	0	165,500	500	4,837	
Beginning Retained Earnings		0	0	0	500	
ENDING FUND EQUITY	0	0	165,500	500	5,337	

Fund 311 - Worth Avenue Assessment Project Fund

REVENUES

Interest on Investments:
The interest revenue is based upon the financial market conditions and funds available for investment.

Loan Proceeds:
Represents funding for Worth Avenue preconstruction costs.

Special Assessment Revenue:
Non Ad Valorem Revenue collected from property owners for Worth Avenue special assessments.

EXPENDITURES

Projects:
Portion of Worth Avenue preconstruction costs incurred prior to 2010B bond issue.

Transfer to Debt Service 206 2010B Fund:
Annual debt service on 2010B Revenue Bonds.

Maintenance Costs:
Maintenance costs for Worth Avenue.

Town of Palm Beach

Accelerated Capital Fund (312)

Accelerated Capital Fund 2010A Bond Issue

Accelerated Capital Improvement Fund 2010A Bond Fund Project Status

	Projects	Description	Status	Authorized Funding
	High Priority			
1	A-7 Inline Booster Station Installation	Construct new in-line booster pump station in conjunction with A-7 Pump Station rehabilitation to allow all flow to go north.	30% review plans are anticipated the week of December 20, 2010. Status of "E" station study will be important in proceeding from 30% to 60%.	$98,000
2	A-7 Pump Station	Rehabilitate existing pump station, in conjunction with in-line booster pumps to allow all flow to go north.	30% review plans are anticipated the week of December 20, 2010. Status of "E" station study will be important in proceeding from 30% to 60%.	$42,000
3	A-39 to A-7 Force Main Replacement (S. Ocean/S. County at Island Rd)	Complete design and install new force main from A-39 to A-7 to replace existing; sizing and capacity to allow flow to north via WPB.	Contract 1: 100 % plan will be submitted next week. Contract 2: The 60% design plans were submitted by 12/3/10. Review meeting is on 12/16/10	$424,600
4	A-39 Pump Stations	Upgrade existing sanitary sewer pump station.	Scope development underway and consultant has reviewed our needs versus budget available. We are prioritizing our needs versus the budget available and expect to send a revised list to Mathews by 12/13/10.	
5	A-41 Pump Stations	Upgrade existing sanitary sewer pump station.	Scope development underway and consultant has reviewed our needs versus budget available. We are prioritizing our needs versus the budget available and expect to send a revised list to Mathews by 12/13/10.	
6	A-42 to A-41 Force Main	Complete design and install replacement force main from A-42 to A-41 to allow flow to go north via WPB.	Working with AECOM on soft dig locations. Soft dig company almost complete with their task. We anticipate 30% plans shortly. AECOM will convey that information once they receive the results back from the soft dig company (Infra-Map)	$91,855
7	Par 3 to A-39 Force Main	Complete design and install new force main from A-39 to Par 3 Golf Course with capacity to allow flow to go north via WPB.	Working with AECOM on soft dig locations. Soft dig company almost complete with their task. We anticipate 30% plans shortly. AECOM will convey that information once they receive the results back from the soft dig company (Infra-Map)	$22,963
8	A-42 Pump Stations	Rehabilitate and upgrade existing pump station to allow all flow to go via WPB. (Rather than just Lake Worth)	Design work is underway on preliminary plans.	$36,860
9	A-43 Pump Stations	Rehabilitate and upgrade existing pump station to allow all flow to go via WPB. (Rather than just Lake Worth)	Design work is underway on preliminary plans.	$45,055
10	D-4 Pipe Repair (445 North Lake Way)	Install lining for existing storm water piping where excessive inflow & infiltration occur.	Alternative repair methods are being investigated. Work scheduled for 2011	
11	D-15 (D-6 & D-7) Pump Station (420 S. Lake Drive)	Rehabilitate and renovate existing storm water pump stations.	CM At-Risk RFP to go out on December 12, 2010. Preparing for January Council meeting for special exception and January ARCOM meeting.	$675,000
12	"E" Stations (Various locations Town wide)	Complete feasibility study on relative costs of electrical pumps vs. pneumatic (air) lift stations.	C3TS completed their field work and are working on the analysis.	
13	ECR Pelletizer Town Share	Town's share of ECR project with Solid Waste Authority	Negotiations have continued between SWA and its' co-owners of the pelletizer and ECR. We are close to reaching an agreement on terms.	
14	Program Manager RFQ	Develop RFQ for Program Manager for Accelerated CIP	Town staff has negotiated final scope and fees which go to Town Council on 12/14/10. The Master Agreement is under review and should be submitted to Bruce Alexander by 12/15/10 for final draft development.	
15	S-2 Inline Booster Station	Replace S-2 with Inline Booster Station	KHA has scheduled a meeting with Town staff to go over the existing A-5 and S-2 pump stations.	$184,000
16	Sub-Aqueous Sewage Force Main (Intercoastal, under Lake Worth) & WPB Force Main Replacement Study	Replacement of existing force main with alternate route (new subaqueous crossing) .	A pre-award meeting was held with the low bid contractor Cornerstone and City and Town staffs. The City is to move forward with a notice of intent to award a contract.	$1,875,900

Accelerated Capital Fund 2010A Bond Issue

Accelerated Capital Improvement Fund 2010A Bond Fund Project Status

17	Traffic Signal Upgrades (Various locations Town wide)	Replace existing loops with video detection cameras.	Material purchased. Installation options being explored by Town staff.	$370,000
18	WPB Force Main Providencia Park to 23rd St. Tamarind Ave.	Construct a new force main in WPB from Providencia Park to 23rd St. and Tamarind Ave.	KHA has completed the force main route analysis and a draft copy of their report has been distributed to Public Works staff for review and comment.	
	Medium Priority			
19	A-6 Pump Station	Upgrade existing sanitary pump stations	Provide minor station rehabilitation.	
20	North Lake Way Drainage Improvements (El Dorado Ln. to Plantation Rd.)	Complete design of storm water collection system improvements, and other adjacent utilities. (sanitary, water, etc.)	Design work complete. Work to be bid out next Spring.	$60,500
21	North Lake Way Drainage Improvements. (Orange Grove Ln to Garden Ave.) & Laurian Ln (N.Lake Way to	Complete design of storm water collection system improvements, and other adjacent utilities. (sanitary, water, etc.)	Design work complete. Work to be bid out next Spring.	$61,500
22	Sanitary Gravity Main Replacement	Replace deteriorated sanitary pipes at various locations.	Town staff is identifying project scope of work.	
23	Storm Corrugated Pipe Replacement	Replace deteriorated drainage pipes at various locations.	Town staff is identifying project scope of work.	
24	Street Lighting Improvements (Various locations Town wide)	Replace existing street lighting with new standard decorative fixtures.	Survey of lights complete. Expecting 30% design plans on the second week of January.	$185,230
25	Tangier Avenue Water, Sewer & Drainage Improvements	Complete design of storm water collection system improvements, and other adjacent utilities (sanitary, water, etc.)	Design work complete. Work to be bid out Spring 2011.	$54,800
	Low Priority			
26	A-5 Pump Station	Upgrade existing sanitary sewer pump station.	This project will be defined by in-house staff. Contractors will be employed to assist with some equipment replacement.	
27	A-6 Force Main to Royal Poinciana	Replace force main from A-6 to Royal Poinciana Way @ Cocoanut Row	Future year project.	
28	A-7 Force Main - A-7 to Hammon Ave. (S. County / Island to Hammon)	Install new force main to replace existing; sizing and capacity to allow flow to north via WPB	Future year project.	
29	D-4 Pump Station (445 North Lake Way)	Rehabilitate and renovate existing storm water pump station.	Design work is underway for April 2011 delivery.	$165,000
30	D-10 Pump Station (1060 North Lake Way / Via Marila)	Replace aging hydraulically driven pumps with electrically driven pumps, upgrading electrical and mechanical systems and correcting any structural deficiencies.	Project received ARCOM & T.C. approval. KHA will continue building structural calculations and progress on 60% design plans.	$130,000
31	E-3 Force Main (1020 North Lake Trail)	Complete design of new E-3 force main to replace existing.	Future year project.	
32	E-6 Force Main	Replace existing force main along Lake Trail from Tangier Ave to S-2.	Need to develop scope of work after alternatives reviewed.	
33	Ocean Outfall Junction Box	Structured repairs to Ocean outfall junction box.	Future year project.	
34	S. County Force Main Design (S. County/Royal Poinciana)	Replace 2 sections of existing sanitary force main	Future year project.	
35	A-4 Force Main (A-4 @ Breakers to Barton Ave)	Replace 2 sections of existing sanitary force main	Future year project.	
36	Traffic Signal Interconnection	Install conduit and wire along Cocoanut Row from Pendleton Ave. to Royal Palm Way	Future year project.	

Fund 312 -
Accelerated Capital Fund 2010A Bond Issue
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	0	0	0	0	400,000	100.00%
Bond Proceeds	0	0	40,500,000	40,282,000	0	-100.00%
Miscellaneous	0	0	0	0	0	0.00%
TOTALS	0	0	40,500,000	40,282,000	400,000	-99.01%
Expenses						
Debt Service Costs	0	0	200,000	0	0	-100.00%
Transfer to 313 2010B Worth Ave Bond Fund	0	0	0	0	950,000	100.00%
Projects	0	0	40,300,000	2,823,448	21,660,800*	-46.25%
TOTALS	0	0	40,500,000	2,823,448	22,610,800	-44.17%
TOTAL REVENUES OVER/(UNDER) EXPENSES	0	0	0	37,458,552	(22,210,800)	
Beginning Retained Earnings	0	0	0	0	37,458,552	
ENDING FUND EQUITY	0	0	0	37,458,552	15,247,752	

Fund 312 - Accelerated Capital Fund 2010A Bond Issue

REVENUES

Interest on Investments:
The interest revenue is based upon the financial market conditions and funds available for investment.

Bond Proceeds:
Represents funding for Town Hall Renovations.

EXPENDITURES

Projects:
A detailed schedule of projects can be found in this section.

Transfer to 313 2010B Worth Avenue Bond Fund:
This transfer represents the Town's share of Sanitary and Storm Sewer improvement for Worth Avenue.

Town of Palm Beach

Worth Avenue Construction Fund (313)

FUND (313) - WORTH AVENUE ASSESSMENT DISTRICT - FY11 PROJECT

Worth Avenue Improvement Project - is a major streetscape project encompassing large portions of the Worth Avenue Commercial District, including the three primary commercial blocks of historic Worth Avenue. The work is the first major streetscape undertaken within the commercial district since 1983. Construction commenced during the spring of 2010 and ended on November 23, 2010. The total cost of the project was approximately $15M. The enhancements were paid for using special non ad valorem assessments to the commercial properties benefitting from the improvements.

The project included the following components:

- ✓ A clock tower and entry piers to accentuate the easternmost entry to the commercial district at the intersection of Worth Avenue and South Ocean Boulevard.
- ✓ New wider sidewalks topped with tabby concrete to enhance the pedestrian experience.
- ✓ New curbs and gutters
- ✓ New drainage inlets
- ✓ New crosswalks topped with tabby concrete bumped out to provide pedestrian rest areas with street furniture and shade trees.
- ✓ New historic streetlights with energy efficient lighting components.
- ✓ Landscaping up lighting
- ✓ New irrigation systems
- ✓ A new passive park at the southeast corner of the intersection Worth Avenue and South County Road with street furniture and shade trees.
- ✓ A new living landscaped wall adjacent to the new park enhancing pedestrian rest areas.
- ✓ A new piazza encompassing the entirety of the 400 block of Hibiscus Avenue incorporating a fountain, reflecting pool, shade trees and open space area for pedestrians.
- ✓ New on-street parking configuration to comply with applicable code requirements.
- ✓ Conversion of highly visible overhead utility lines to underground service.
- ✓ New electrical system throughout the project area.
- ✓ New mature coconut palms as the primary street tree
- ✓ New landscaping planter beds throughout the project area.
- ✓ New asphalt paving.
- ✓ New street striping.
- ✓ New street signage on historic poles to match new historic streetlights.

In addition to the above streetscape features, infrastructure work was completed for renewal and replacement while the area was under construction. The infrastructure entails the following utility services:

- ✓ New water main in specific segments of the project area.
- ✓ New drainage collection system in specific segments of the project area.
- ✓ New sanitary sewer within the 100 block of Worth Avenue.
- ✓ New gas mains in specific segments of the project area.
- ✓ The conversion of specific overhead utility lines to underground service as mentioned above.

East End of Worth Avenue

Fund 313 -
2010B Worth Avenue Construction Project Fund
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	0	0	0	70,000	10,000	0.00%
Bond Proceeds	0	0	14,600,000	14,159,000	0	-100.00%
Transfer from 307 CIP Fund	0	0	0	0	310,000	100.00%
Transfer from 312 2010A Bond Fund	0	0	0	0	950,000	100.00%
TOTALS	0	0	14,600,000	14,229,000	1,270,000	-91.30%
Expenses						
Debt Service Costs	0	0	100,000	0	0	-100.00%
Projects	0	0	14,500,000	3,000,000	12,499,000	-13.80%
TOTALS	0	0	14,600,000	3,000,000	12,499,000	-14.39%
TOTAL REVENUES OVER/(UNDER) EXPENSES	0	0	0	11,229,000	(11,229,000)	
Beginning Retained Earnings	0	0	0	0	11,229,000	
ENDING FUND EQUITY	0	0	0	11,229,000	0	

Fund 313 - 2010B Worth Avenue Construction Project Fund

REVENUES

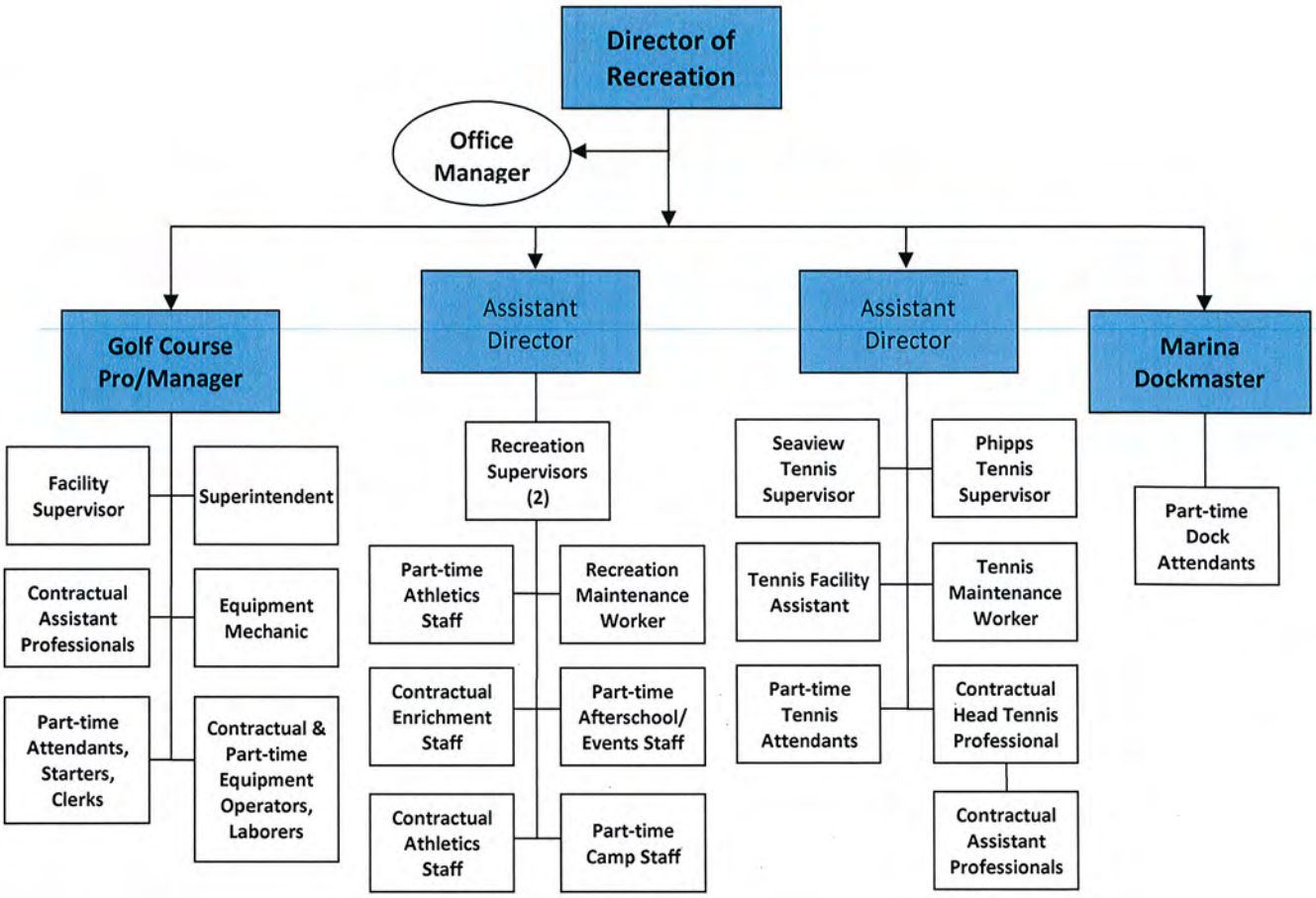
Interest on Investments:
The interest revenue is based upon the financial market conditions and funds available for investment.

Bond Proceeds:
Represents funding for Worth Avenue renovations.

Transfer from 307 CIP Fund:
Represents funding for City of West Palm Beach reimbursed water improvements relating to Worth Avenue renovations.

Transfer from 312 2010A Bond Fund:
Represents funding for Town owned infrastructure relating to Worth Avenue renovations.

Recreation Enterprise Fund


Director of Recreation
Office Manager
Golf Course Pro/Manager
Facility Supervisor
Superintendent
Contractual Assistant Professionals
Equipment Mechanic
Part-time Attendants, Starters, Clerks
Contractual & Part-time Equipment Operators, Laborers
Assistant Director
Recreation Supervisors (2)
Part-time Athletics Staff
Recreation Maintenance Worker
Contractual Enrichment Staff
Part-time Afterschool/ Events Staff
Contractual Athletics Staff
Part-time Camp Staff
Assistant Director
Seaview Tennis Supervisor
Phipps Tennis Supervisor
Tennis Facility Assistant
Tennis Maintenance Worker
Part-time Tennis Attendants
Contractual Head Tennis Professional
Contractual Assistant Professionals
Marina Dockmaster
Part-time Dock Attendants

RECREATION ENTERPRISE FUND - 403

Mission: The Mission of the Recreation Enterprise Fund is to provide outstanding recreational opportunities and excellent customer service.

Main Activities: The most important things we do to fulfill the mission are:

- Programs and activities that reflect both the uniqueness and interests of the community
- Provide safe, clean, well-maintained facilities
- Manage slip availability to maximize transient traffic
- Set reasonable dockage fees
- Assure that the tennis facility is operated in a fashion that best serves the community
- Provide a high quality golf experience at a competitive price

Key Results and Measures: The desired outcomes we produce and the way we measure them.

Result:	Desired outcomes are achieved in the most efficient manner maintaining a cost recovery rate of 100% for the Golf Course, 40% for the Recreation Center, and 30% for the Tennis Program
Measure:	Annually measure profit margin and/or recovery rate to represent the business nature of the enterprise fund Recovery rates for FY 2010: 79% for the Golf Course, 51% for the Recreation Center, and 45% for the Tennis Program. Recovery rates for FY 2009: 57% for the Golf Course, 45% for the Recreation Center, and 37% for the Tennis Program. **Please note that the Golf Course was closed from early April 2009 through early December 2009. All recovery rates are as of October 27, 2010, and un-audited. Final recovery rates will be determined after the audit is completed.*
Result:	Customer satisfaction is achieved (Department average)
Measure:	Citizen satisfaction survey with a combined "excellent" and "very good" rating of at least 85% The combined rating for FY 2010 was 96%. The combined rating for FY 2009 was 100%,and in FY 2008 rating was 91%. **Please note: Most of the negative responses in FY2008 addressed the quality of the facility where the particular activity took place (such as facilities in Seaview Park and the Par 3 Golf Course), which have been upgraded.*

Result:	Retain current Recreation Center participation levels
Measure:	Track level of participation annually for all Recreation Programs & Special Events Total participation for FY 2010 was 20,666. Total participation for FY 2009 was 26,060 (actual and formula combination), and in FY2008 was 35,189 (formula based). Please note: FY 2010 was the first full fiscal year of counting actual attendance. Prior to January 2009 a formula for planning and facility impact purposes was utilized (program registrants x number of times a program was offered).
Result:	Retain current dock customers and transient repeat business
Measure:	Track percentage of lease retention and transient repeat business

	2008	2009	2010
Annual Lease retention	84% (74)	81% (66)	81% (66)
Seasonal lease retention	100% (2)	100% (2)	33% (3)
Transient repeat customers	39% (152/386)	39% (165/418)	50% (161/321)

Result:	Marina transient days increase
Measure:	Measure monthly and total annual usage

Monthly Usage Report

	FY08	FY09	FY10	Variance
October	206	109	91	-16.51%
November	408	348	133	-61.78%
December	362	210	136	-35.24%
January	371	429	136	-68.30%
February	361	289	144	-50.17%
March	427	310	131	-57.74%
April	371	231	151	-34.63%
May	368	291	55	-81.10%
June	236	145	46	-68.28%
July	132	171	66	-61.40%
August	119	147	26	-82.31%
September	125	125	63	-49.60%
Total	**3,486**	**2,805**	**1,178**	**-58.00%**

Result:	Tennis program usage increase
Measure:	Measure monthly and total annual usage

Monthly Usage Report

	FY08*	FY09*	FY10	Variance
October	2,363	1,907	2,268	18.93%
November	2,603	3,234	2,195	-32.13%
December	2,877	3,671	2,594	-29.34%
January	3,868	3,706	3,308	-10.74%
February	3,718	3,778	3,453	-8.60%
March	3,714	2,984	3,023	1.31%
April	3,706*	3,071	3,021	-1.63%
May	2,305	1,498	2,079	38.79%
June	1,007	1,417	1,095	-22.72%
July	1,076	1,496	1,199	-19.85%
August	882	1,292	1,376	6.5%
September	990	1,712	1,463	-14.54%
Total	**29,109**	**29,766**	**27,074**	**-9.04%**

**Seaview Tennis facility closed for renovation from late June 2008 through early November* 2008.

Result:	Golf program usage increase
Measure:	Measure monthly and total annual usage

Monthly Usage Report

	FY08	FY09*	FY10*	Variance
October	1,034	1,076	N/A	N/A
November	2,176	1,720	N/A	N/A
December	2,564	2,058	1,912	-7.08%
January	2,759	2,882	2,310	-19.85%
February	3,739	3,168	2,853	-9.94%
March	3,703	3,322	2,764	-16.80%
April	2,947	N/A	2,501	-15.13
May	1,783	N/A	1,971	10.54
June	1,433	N/A	1,585	10.61
July	1,348	N/A	1,461	8.38
August	976	N/A	1,234	26.43
September	813	N/A	1,069	*31.49*
Total	**25,275**	**14,226**	**19,660** (compared to FY08)	**-22.22%**

For FY2010, 83.1% of rounds played were 18 hole rounds, for FY2009, 66.4%.

Golf Course closed for renovation from April 2009 through mid-December 2009.

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Recreation Enterprise Fund
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Transient	720,800	664,592	600,000	450,000	600,000	0.00%
Annual Leases	1,500,999	1,512,490	2,510,000	2,299,791	2,284,700	-8.98%
Seasonal Leases	963,870	944,620	152,500	168,020	299,000	96.07%
Electricity	72,863	99,322	75,000	75,000	85,000	13.33%
Ice Sales	203	67	300	300	300	0.00%
Sales Tax Commissions	720	566	700	700	700	0.00%
Golf Pro Admin Fee	12,000	6,000	12,000	10,000	12,000	0.00%
Resident Pass Fees	12,955	6,861	41,400	14,100	25,150	-39.25%
Non Resident Pass Fees	9,395	2,460	38,800	14,000	23,600	-39.18%
12 Play Pass - Regular Rate	25,070	19,505	29,000	8,840	14,500	-50.00%
12 Play Pass - Guest/Hotel Rate	10,775	5,720	7,400	5,390	7,440	0.54%
12 Play Pass - Resident Rate	160,220	89,671	24,300	15,260	23,200	-4.53%
Greens Fees - Regular Rate	0	0	343,300	261,285	360,595	5.04%
Greens Fees - Guest/Hotel Rate	219,728	133,675	148,300	46,093	110,400	-25.56%
Greens Fees - Resident Rate	0	0	173,900	135,400	231,300	33.01%
Riding Cart Rental	115,581	59,507	106,200	88,000	114,850	8.15%
Pull Cart Rental	26,408	20,863	28,100	21,000	33,100	17.79%
Club Rentals	16,859	10,419	23,000	19,000	25,600	11.30%
Driving Range 10 Bucket Program	0	0	8,800	6,500	8,800	0.00%
Driving Range	92,714	51,359	126,900	78,000	113,900	-10.24%
Maintenance and Improvement Fee - Golf and Tennis	47,686	35,403	107,600	67,400	98,241	-8.70%
Daily Tennis Court Fees	37,142	54,285	46,000	67,000	65,000	41.30%
Annual Tennis Court Fees	64,986	80,370	97,500	68,000	80,000	-17.95%

Recreation Enterprise Fund
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Tennis Tournament	5,002	6,550	6,200	6,500	6,600	6.45%
12 Play Pass	0	0	0	1,500	4,500	100.00%
Tennis Pro Administration Fees	10,667	11,633	12,000	12,000	12,000	0.00%
Golf and Tennis Contractual Revenue	36,824	28,856	44,000	39,000	45,000	2.27%
Golf Catering Revenue	0	0	0	0	18,000	100.00%
Adult Program Fees	35,695	27,774	32,900	28,000	29,000	-11.85%
Facility Rental Fees	5,053	0	500	400	400	-20.00%
Youth Program Fees	255,173	257,586	262,600	259,000	266,800	1.60%
Seaview Park Concession	739	1,743	1,800	900	1,000	-44.44%
Merchandise Sales	1,930	1,880	2,200	6,300	7,600	245.45%
Investment Earnings	157,854	58,268	58,000	21,814	22,000	-62.07%
Interest on Dock Replacement Fund	11,164	9,443	12,000	419	5,000	-58.33%
Vending Machine Commission	1,740	697	2,600	2,600	4,000	53.85%
Miscellaneous Revenue including donations	1,937,248	1,794,197	400	400	400	0
FEMA Reimbursement	1,645	0	0	0	0	0.00%
	6,571,707	5,996,382	5,136,200	4,297,912	5,039,676	-1.88%

Recreation Enterprise Fund

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Expenses						
Salaries and Wages	1,385,386	1,401,151	1,432,100	1,388,700	1,369,804	-4.35%
Employee Benefits	539,564	561,559	586,300	587,000	645,344	10.07%
Contractual	952,631	1,109,616	1,176,400	1,149,100	1,190,884	1.23%
Commodities	150,252	163,515	206,500	202,900	192,025	-7.01%
Other	0	18,073	5,000	0	0	-100.00%
Capital Equipment	0	235,775	36,500	27,129	51,000	39.73%
TOTALS	3,027,833	3,489,689	3,442,800	3,354,829	3,449,057	0.18%
Operating Revenue over/(under) Expenses	3,543,874	2,506,693	1,693,400	943,083	1,590,619	
Capital Expenses	(168,392)	(4,213,472)	(300,000)	0	(4,878)	
Depreciation	(280,831)	(282,593)	(368,100)	(368,100)	(492,500)	
Debt Service	0	0	(160,700)	(24,900)	(125,500)	
Transfer to General Fund	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)	
Contingency	0	0	(253,300)	0	(176,700)	
TOTAL REVENUES OVER/(UNDER) EXPENSES	2,544,651	(2,539,372)	61,300	83	241,041	

PROGRAM: MARINA

Located at Lake Drive Park, the Town Docks has three main piers with a total of 88 slips. Slips are leased annually, seasonally, or daily. As part of the marina property and amenities, there are three dock buildings, a waste oil collection site, electrical service panels for all vessels, sewage pump-out systems, and three parking lots.

The Dock Master is responsible for daily supervision of two part time employees, slip assignments, safety, and the daily collection of revenues in accordance with established policies.

Workload Indicators	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL
Annual and Seasonal Occupancy %	100%	100%	100%	95%
Annual Occupancy %	98%	98%	94%	92%
Total Transient Vessels	681	626	649	466

Full Time Equivalent Employees	FY2008	FY2009	FY2010	FY2011
Dockmaster	1.00	1.00	1.00	1.00
Assistant Dockmaster	1.00	1.00	1.00	0.00
Seasonal Dock Attendant	1.45	1.45	1.45	1.48
Public Works Employees	0.33	0.18	0.18	0.15
TOTAL	**3.78**	**3.63**	**3.63**	**2.63**

Marina

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Transient	720,800	664,592	600,000	450,000	600,000	0.00%
Annual Leases	1,500,999	1,512,490	2,510,000	2,299,791	2,284,700	-8.98%
Seasonal Leases	963,870	944,620	152,500	168,020	299,000	96.07%
Electricity	72,863	99,322	75,000	75,000	85,000	13.33%
Ice Sales	203	67	300	300	300	0.00%
Interest on Dock Replacement Reserve	11,164	9,443	12,000	419	5,000	-58.33%
Sales Tax Commissions	410	394	400	400	400	0.00%
Miscellaneous Revenue	2,178	374	400	400	400	0.00%
TOTALS	3,272,487	3,231,302	3,350,600	2,994,330	3,274,800	-2.26%
Expenses						
Salaries and Wages	199,115	201,077	202,100	181,000	151,606	-24.98%
Employee Benefits	78,745	82,373	99,800	100,700	107,796	8.01%
Contractual	551,222	599,183	606,600	565,450	574,055	-5.37%
Commodities	4,775	7,446	12,800	7,800	12,600	-1.56%
Capital Outlay	0	0	0	0	0	0.00%
Depreciation	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	833,856	890,079	921,300	854,950	846,057	-8.17%
Operating Revenues over/(under) Expenses	2,438,631	2,341,223	2,429,300	2,139,380	2,428,743	
Transfer out to Capital Fund	(84,600)	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	2,354,031	2,341,223	2,429,300	2,139,380	2,428,743	

REVENUE

Transient Revenue:
This category represents revenue from transient vessels (those staying on a daily or monthly rate without a long term lease).

Annual Leases Revenue:
This category represents revenue from vessels under an annual lease at the Town docks. The variance in FY11 represents the impact from the economy and some shifting of annual to seasonal leasing.

Seasonal Leases Revenue:
This category represents revenue from vessels under a seasonal lease at the Town docks. The variance in FY11 represents some shifting of annual to seasonal leasing as well as the introduction of a new seasonal monthly rate category.

Electricity:
Increase due to projected usage.

Ice Sales:
Bags of ice are available for purchase at the Town docks.

Interest on Dock Replacement Reserve:
The funds from the reserve were used to finance the Town's portion of the Par 3 project. This reserve will be repaid over a 12 year time period.

Sales Tax Commissions:
Discount received from the State of Florida for timely filing and payment of sales tax.
No appreciable change.

Miscellaneous Revenue:
No meaningful changes are expected.

EXPENSES

Salaries and Wages:
No significant change due to emphasis on scheduling changes to reduce hours.

Employee Benefits:
Increase due to adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:
No appreciable change.

Commodities:
No appreciable change

Capital Outlay:
No capital purchases planned for FY11.

Transfer out to LSEF Capital Fund:
Transfers have been moved to a new program.

PROGRAM: GOLF COURSE

The Par 3 Golf Course is a scenic and challenging eighteen-hole facility, with holes ranging up 220 yards. Six of the holes are directly on the Atlantic Ocean and three are adjacent to the Intracoastal Waterway. Fairways and greens are Seashore Paspalum. There is also a full length driving range and a putting green. The Clubhouse, located alongside the tenth tee, has a Pro Shop which sells snacks, beverages, apparel, golf balls and other accessories. The Par 3 offers riding carts, pull carts, and club rentals.

The Head Pro/Manager is responsible for daily overall supervision of the golf course with the assistance of the Superintendent, Facility Supervisor and a variety of full and part-time employees. The Pro/Manager also secures PGA Professionals to provide teaching services.

Workload Indicators	FY2007 ACTUAL	FY2008 ACTUAL	FY2009* ACTUAL	FY2010* ACTUAL
Total Lessons/Clinics Taught	2,327	2,121	1,060	1,155
Leagues Hosted	5	5	0	2
Special Events/Outings	32	28	12	7
Range Buckets Sold	19,180	14,746	8,313	7,303
Total Rounds of Golf	28,952	25,275	14,226	19,660

**Please note: the Golf Course was closed for renovation from April 2009 through mid-December 8, 2009.*

Full Time Equivalent Employees	FY2008	FY2009	FY2010	FY2011
Pro-Manager	1.00	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00
Golf Course Facility Supervisor	1.00	1.00	1.00	1.00
Registration Clerk II	0.25	0.00	0.00	0.00
Golf Mechanic	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.10	0.00	0.00
Golf Laborer	0.54	0.54	0.25	0.00
Registration Clerk	2.04	2.54	3.42	3.30
Part-time Equipment Operator	0.45	0.75	0.75	0.75
Public Works Employees	0.14	0.14	0.17	0.14
TOTAL	**8.42**	**9.07**	**8.59**	**8.19**

Par 3 Golf Course

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Golf Pro Admin Fee	12,000	6,000	12,000	10,000	12,000	0.00%
Use of Facilities	13,249	7,374	14,000	10,000	14,000	0.00%
Golf Resident Pass Fees	12,955	6,861	41,400	14,100	25,150	-39.25%
Golf Non-Resident Pass Fees	9,395	2,460	38,800	14,000	23,600	-39.18%
12 Play Pass - Regular Rate	25,070	19,505	29,000	8,840	14,500	-50.00%
12 Play Pass - Guest/Hotel Rate	10,775	5,720	7,400	5,390	7,440	0.54%
12 Play Pass - Resident Rate	160,220	89,671	24,300	15,260	23,200	-4.53%
Greens Fees - Regular Rate	0	0	343,300	261,285	360,595	5.04%
Greens Fees - Guest/Hotel Rate	219,728	133,675	148,300	46,093	110,400	-25.56%
Greens Fee - Resident Rate	0	0	173,900	135,400	231,300	33.01%
Town Share - Merchandise Sales	0	0	0	3,000	4,000	100.00%
Golf Catering Revenue	0	0	0	0	18,000	100.00%
Riding Cart Rental	115,581	59,507	106,200	88,000	114,850	8.15%
Pull Cart Rental	26,408	20,863	28,100	21,000	33,100	17.79%
Club Rentals	16,859	10,419	23,000	19,000	25,600	11.30%
Driving Range - 10 Bucket Program	0	0	8,800	6,500	8,800	0.00%
Driving Range	92,714	51,359	126,900	78,000	113,900	-10.24%
Maint. and Improvement Fee	47,686	35,403	98,600	58,400	88,941	-9.80%
Sales Tax Commission	310	172	300	300	300	0.00%
Vending Machine Commission	1,740	697	2,600	2,600	4,000	54%
Miscellaneous Revenue	50,422	24,990	0	0	0	0.00%
TOTALS	815,113	474,676	1,226,900	797,168	1,233,676	0.55%
Expenses						
Salaries and Wages	398,292	365,044	393,600	371,300	368,998	-6.25%
Employee Benefits	143,668	139,583	140,300	139,900	153,249	9.23%
Contractual	158,162	232,718	266,700	296,350	312,551	17.19%
Commodities	94,607	103,038	133,900	141,300	122,225	-8.72%
Capital Outlay	0	0	0	0	0	0.00%
Depreciation	0	0	0	0	0	0.00%
TOTALS	794,729	840,383	934,500	948,850	957,023	2.41%
Operating Revenues over/(under) Expenses	20,384	(365,707)	292,400	(151,682)	276,653	
Transfer out to Capital Fund	0	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	20,384	(365,707)	292,400	(151,682)	276,653	

REVENUE

Golf Pro Administration Fee:
Fee paid by Golf Pro as part of annual contract agreement.

Use of Facilities:
Fee paid to the Town for the use of the course/range for lessons.

Resident Pass Fees:
Fee paid by resident for annual pass. Variance due to overestimation of anticipated revenue in FY10 and shift in player preference for rate type.

Non-resident Pass Fees:.
Fee paid by non-resident for annual pass. Variance due to overestimation of anticipated revenue in FY10 and shift in player preference for rate type.

12 Play Pass - Regular Rate:
Fee paid for 12 play multi use pass by non-resident. Variance represents a shift in player preference for rate type.

12 Play Pass - Resident Guest/Hotel Partner Rate:
Fee paid for 12 play multi use pass by guest of Resident or guest at Partner Hotel. Variance represents a shift in player preference for rate type.

12 Play Pass - Palm Beach Resident Rate:
Fee paid for 12 play multi use pass by Palm Beach Resident. Variance represents a shift in player preference for rate type.

Greens Fee - Regular Rate:
Fee paid for daily play by non residents. Variance represents a shift in player preference for rate type.

Greens Fee - Resident Guest/Hotel Partner Rate:
Fee paid for daily play on Golf course by a guest of resident or guest of a partner hotel. Variance represents a shift in player preference for rate type.

Greens Fee - Palm Beach Resident Rate:
Fee paid for daily play by Palm Beach resident. Variance represents a shift in player preference for rate type.

Town Share - Merchandise Sales:
This is a new rate category based on the current Golf professional contract. This figure represents a percentage paid to the Town on all merchandise sales in the pro shop.

Golf Catering Revenue:
This is a new rate category based on the current catering contract for the golf course. This figure represents a percentage paid for all catered events held at the golf course.

Riding Cart Rental:
Fee paid for rental of golf cart during play on course. Increase in revenue is due to full operating year in FY11.

Pull Cart Rental:
Fee paid for rental of golf club pull cart. Variance represents a shift in player preference for rate type.

Club Rentals:
Fee paid for use of Town owned rental clubs. Increase due to anticipated increase in transient play

Driving Range 10 bucket program:
Fee paid for multi use purchase of tokens for golf range usage.

Driving Range:
Fee paid for use of buckets of golf balls on driving range. Decrease due to overestimation of revenue in FY10.

Maintenance and Improvement Fee:
Fee paid per round of golf for maintenance and improvement of course. Decrease due to adjustment of play volume estimates.

Sales Tax Commission:
Discount received from the State of Florida for timely filing and payment of sales tax.

Vending Machine Commission:
All vending machine commission revenue.

EXPENSES

Salaries and Wages:
Decrease due to a shift in some staffing for course maintenance and pro shop operations to contractual labor.

Employee Benefits:
Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:
Increase due to anticipated changes in maintenance standards and small increase in maintenance contracted labor.

Commodities:
Decrease due to cost savings measures across multiple line items.

Capital Outlay:
No planned capital expenses

Depreciation:
Annual Depreciation has been transferred to a new program.

Transfer out to LSEF Capital Fund:
Transfers have been reallocated to a separate program.

PROGRAM: TENNIS

The Tennis program offers drop-in play, lessons, clinics, mixers, tournaments, special events, and league play for children and adults throughout the year. A total of thirteen (13) Hydrogrid Hartru tennis courts are provided at the Seaview Park and Phipps Ocean Park Tennis Facilities. A contractual Head Tennis Professional coordinates the teaching services at both facilities, as well as the retail concession for tennis related merchandise. Assistant Tennis Instructors are hired and compensated by the Head Professional.

The tennis program is supervised by the Assistant Recreation Director/Tennis. Daily operations are managed by two Facility Supervisors, a Facility Assistant and part time staff. Maintenance personnel provide tennis court maintenance services.

Workload Indicators	FY2007 ACTUAL	FY2008* ACTUAL	FY2009* ACTUAL	FY2010 ACTUAL
Annual Passes	260	257	217	194
Tournaments	5	4	4	6
Special Events	7	6	6	7
League Teams	8	4	5	6
Lesson Participation*	3,008 hours	2,766 hours	2,328 hours	2,432
Clinic Participation*	1,138 hours	600 hours	1,324 hours	2,754
Daily Youth Participation	6,327	3,415	2,900	3,577
Daily Adult Participation	29,152	25,694	26,866	23,497
Total Tennis Participation	35,479	29,109	29,766	27,074

Please note: Seaview Tennis facility closed for renovation from late June 2008 through early November 2008.

**Prior to FY2010 lessons and clinics were tabulated by hours. Actual participation is a better measurement of work activity and more consistent with the rest of the department KRM's.*

Full Time Equivalent Employees	FY2008	FY2009	FY2010	FY2011
Assistant Director	0.00	0.50	0.50	0.50
Tennis Pro-Manager	0.00	0.00	0.00	0.00
Tennis Facility Supervisor	2.00	2.00	2.00	2.00
Tennis Maintenance Worker	1.00	1.00	1.00	1.00
Tennis Facility Assistant	1.00	1.00	1.00	1.00
General Maintenance Worker	0.20	0.20	0.20	0.20
Tennis Attendants	1.80	1.60	1.60	1.60
Public Works Employees	0.13	0.10	0.10	0.09
TOTAL	**6.13**	**6.40**	**6.40**	**6.39**

Tennis

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Daily Tennis Court Fees	37,142	54,285	46,000	67,000	65,000	41.30%
Annual Tennis Court Fees	64,986	80,370	97,500	68,000	80,000	-17.95%
12 Play Pass	0	0	0	1,500	4,500	100.00%
Tennis Tournament	5,002	6,550	6,200	6,500	6,600	6.45%
Tennis Pro Administration Fees	10,667	11,633	12,000	12,000	12,000	0.00%
Tennis Teaching Services	23,574	21,482	30,000	29,000	31,000	3.33%
Maintenance and Improvement Fee	0	0	9,000	9,000	9,300	3.33%
Merchandise Sales	0	0	2,000	2,000	2,100	5.00%
TOTALS	141,371	174,320	202,700	195,000	210,500	3.85%
Expenses						
Salaries and Wages	195,050	285,220	274,100	274,300	275,000	0.33%
Employee Benefits	107,404	134,982	138,400	138,500	154,810	11.86%
Contractual	43,950	45,440	52,100	48,500	51,700	-0.77%
Commodities	9,387	16,249	13,200	12,900	10,800	-18.18%
Capital Outlay	0	18,073	5,000	0	0	-100.00%
Depreciation	0	0	0	0	0	
Other	0	0	0	0	0	0.00%
TOTALS	355,791	499,964	482,800	474,200	492,310	1.97%
Operating Revenues over/(under) Expenses	(214,421)	(325,644)	(280,100)	(279,200)	(281,810)	
Transfer out to Capital Fund	(426,568)	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(640,989)	(325,644)	(280,100)	(279,200)	(281,810)	

REVENUES

Daily Tennis Court Fees:
All revenues related to daily court reservations at Tennis facilities. Variance represents a shift in player preference for rate type.

Annual Tennis Court Fees:
All revenues related to annual tennis facility permits. Variance represents a shift in player preference for rate type.

12 Play Pass:
This is a new rate category. This figure represents rate paid for 12 play multi use pass.

Tennis Tournaments:
Fee paid for participation in various tournaments and special events. Increase due to addition of a tennis special event.

Tennis Pro Administrative Fees:
Fee paid by Tennis Pro as part of annual contract agreement.

Tennis Teaching Services:
Fee paid to the Town for the use of the courts during lessons as part of Tennis pro contract. Variance due to increased interest in new programs.

Maintenance and Improvement Fee:
Fee paid per court reservation for maintenance and improvement of the tennis facilities. Variance due to increased play.

Merchandise Sales and Services:
Percentage of revenue from merchandise sales as per contract with tennis professional.

EXPENSES

Salaries and Wages:
Costs remain relatively flat.

Employee Benefits:
Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:
No appreciable change.

Commodities:
Decrease due to cost savings measures across multiple accounts.

Capital Outlay:
Decrease due to no planned purchases in FY11.

Depreciation:
Annual Depreciation has been transferred to a new program.

Transfer out to LSEF Capital Fund:
Transfers have been moved to a separate program.

PROGRAM: RECREATION CENTER

The Recreation Center offers recreational, enrichment, and athletic programs to the residents and visitors of Palm Beach. A few examples of adult programs offered include: fitness/wellness, foreign languages, painting, yoga, ballroom and line dancing and calligraphy. Youth programs include athletics, arts & crafts, dance, self defense, pre-school programs and a variety of other instructional classes. In addition to these activities, an after school program and day camps are offered, along with a variety of special events.

The Assistant Recreation Director/Recreation Center, in coordination with two Recreation Supervisors and a variety of part-time and contractual staff, plan, implement, and evaluate the programs and events. Maintenance personnel provide routine, turf and facility maintenance services for the facility as well as the Seaview Park grounds.

Workload Indicators	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL
Family Special Events Offered	7	6	5	4
Family Special Events Participation Estimate	1,461	1,438	1,950	1,515*
Youth Enrichment Participation	6,263	9,365	6,759	4,475*
Youth Athletics Participation/Spectators	7,628	4,942	4,917	3,593*
Youth Camps/After School Participation	10,089	10,243	10,626	10,031*
Adult Enrichment/Fitness Participation	9,202	9,201	3,447	2,250*
Recreation Center Drop in Estimate	8,700	8,700	11,231	9,633
Participation Programs & Events Total	43,343	43,889	38,930	31,497

*Please note: FY 2010 was the first full fiscal year of counting actual attendance. Prior to January 2009 a formula for planning and facility impact purposes was utilized (program registrants x number of times a program was offered).

Full Time Equivalent Employees	FY2008	FY2009	FY2010	FY2011
Assistant Director	0.00	0.50	0.50	0.50
Recreation Supervisor	2.00	2.00	2.00	2.00
General Maintenance Worker	0.30	0.80	0.80	0.80
Activity Leader	3.70	3.70	3.70	3.70
Registration Clerk I	0.00	0.00	0.00	0.00
Public Works employees	0.00	0.30	0.30	0.27
TOTAL	**6.00**	**7.30**	**7.30**	**7.27**

Recreation Center

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Youth Program Fees	255,173	257,644	262,600	259,000	266,800	1.60%
Facility Rental Fees	5,053	0	500	400	400	-20.00%
Adult Program Fees	35,695	27,774	32,900	28,000	29,000	-11.85%
Promotional Merchandise	1,930	1,880	200	1,300	1,500	650.00%
Miscellaneous Revenue	0	0	0	0	0	
Seaview Park Concession	739	1,743	1,800	900	1,000	-44.44%
TOTALS	298,589	289,041	298,000	289,600	298,700	0.23%
Expenses						
Salaries and Wages	194,093	311,521	295,800	295,600	305,400	3.25%
Employee Benefits	62,451	110,108	110,000	110,100	121,408	10.37%
Contractual	122,743	220,825	237,200	226,700	239,386	0.92%
Commodities	16,670	35,047	42,500	38,300	43,000	1.18%
Capital Outlay	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	395,957	677,501	685,500	670,700	709,194	3.46%
Operating Revenues over/(under) Expenses	(97,368)	(388,460)	(387,500)	(381,100)	(410,494)	
Transfer out to Capital Fund	0	0	0	0	0	
TOTAL REVENUES OVER/(UNDER) EXPENSES	(97,368)	(388,460)	(387,500)	(381,100)	(410,494)	

Recreation Enterprise Fund

REVENUES

Youth Program Fees:
All revenues related to fees paid for a variety of youth programs. Variance due to cyclical nature of programs.

Facility Rental Fees:
All revenues related to fees paid for rental of rooms at Seaview Recreation Center. Decrease due to reduction in amount of facility rentals.

Adult Program Fees:
All revenues related to fees paid for a variety of adult programs. Variance due to cyclical nature of programs.

Promotional Merchandise:
All revenues related to sales of promotional merchandise. Variance due to underestimated revenues in FY10.

Seaview Park Concession:
Proceeds from vending machines at Seaview Park.

EXPENSES

Salaries and Wages:
Variance due to small increase in part time salaries for programs.

Employee Benefits:
Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:
Small decrease due to cost saving measures across accounts.

Commodities:
Small increase due to cost of supplies.

Transfer out to LSEF Capital Fund:
Transfers moved to separate program budget.

PROGRAM: ADMINISTRATION

Administrative management responsibilities include providing leadership and organizational management for all Recreation Department operations, and is responsible for the coordination, facilitation, and support of Recreation Advisory Commission meetings and its members.

The administrative management team consists of the Director of Recreation, Assistant Recreation Director/Tennis, Assistant Recreation Director/Recreation Center, and the Office Manager.

Full Time Equivalent Employees	FY2008	FY2009	FY2010	FY2011
Director of Recreation	1.00	1.00	1.00	1.00
Assistant Director of Recreation	2.00	1.00	1.00	1.00
Recreation Supervisor II	0.00	0.00	0.00	0.00
Recreation Office Manager	1.00	1.00	1.00	1.00
Recreation Maintenance Worker	0.50	0.00	0.00	0.00
Part Time Equipment Operator	0.30	0.00	0.00	0.00
Public Works Employees	0.39	0.00	0.00	0.00
TOTAL	**5.19**	**3.00**	**3.00**	**3.00**

Administration
Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Expenses						
Salaries and Wages	398,836	238,289	266,500	266,500	268,800	0.86%
Employee Benefits	147,296	94,513	97,800	97,800	108,081	10.51%
Contractual	76,554	11,450	13,800	12,100	13,192	-4.41%
Commodities	24,813	1,735	4,100	2,600	3,400	-17.07%
Capital Outlay	0	0	0	0	0	0.00%
Depreciation	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0.00%
TOTALS	647,500	345,987	382,200	379,000	393,473	2.95%

EXPENSES

Salaries and Wages:
No appreciable change

Employee Benefits:
Change is due to the adjustment in the actuarially determined retirement costs and health insurance costs.

Contractual:
Decrease due to cost savings measures.

Commodities:
Decrease due to cost savings measures.

Capital Outlay:
No capital costs in FY 2010

Depreciation:
Annual Depreciation has been transferred to a new program.

RECREATION CAPITAL PROJECT DESCRIPTIONS
FY10 Accomplishments/FY11 Projects

Par 3 Golf Course Restoration

The Palm Beach Par 3 Golf Course reopened for play on Wednesday, December 9, 2009, after 8 months of construction. The golf course now features six holes with views of the Atlantic Ocean and three holes on the Intracoastal Waterway. Holes range up to 211 yards in length and include rolling terrain, native landscaping, and new lakes, with the largest one serving as storage for irrigation water. The first phase of the restoration effort included three major initiatives - renovation of the golf course, installation of a Floridan Aquifer well for irrigation water and a new computerized irrigation system. The Town contributed $2 million of funds from the Recreation Enterprise Fund and the Par 3 Citizens' Committee provided $2.85 million in private funds for the first phase. Private fund-raising efforts are underway to fund the construction of a new club house, completing the overall restoration project. The timing of its construction will depend on the success of fund-raising, but it is unlikely that any construction will take place in FY2011.

Design and engineering work were completed by Raymond Floyd Design and Kimley-Horn and Associates. The main contractors for phase 1 of the restoration included QGS Development, who served as the general contractor and golf course builder; Chaz Equipment, who served as the infrastructure contractor; and Layne Christensen, who served as the Aquifer well construction contractor. The Smith Architectural Group has begun conceptual design work for the clubhouse.

Australian and Brazilian Dock House Repairs

This project was budgeted as a result of an inspection by an engineering firm and the original contractor who built the buildings in response to damage discovered by staff during an annual inspection of the underside of the docks. It was determined that phased repairs were necessary to maintain the structural integrity of the buildings.

PROGRAM: CAPITAL PROGRAM

This program accounts for the capital projects of the Recreation Enterprise Fund.

The five year capital plan includes the following projects:

Description	FY11 Including Carry-over	FY2012	FY2013	FY2014	FY2015	Total
Restoration of Australian Dock-house & foundation	$ 300,000					$300,000
Total	$ 300,000					$300,000

Capital Program

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	157,854	58,268	58,000	21,814	22,000	-62.07%
FEMA Reimbursement	1,645	0	0	0	0	0.00%
Donations/Town Commitment for Par 3	1,884,649	1,768,833	0	0	0	-100.00%
Transfer from Donations Fund (103)	0	0	0	0	0	0.00%
TOTALS	2,044,147	1,827,101	58,000	21,814	22,000	-62.07%
Expenses						
Projects	168,392	4,213,472	300,000	0	4,878	-98.37%
TOTALS	168,392	4,213,472	300,000	0	4,878	-98.37%
TOTAL REVENUES OVER/(UNDER) EXPENSES	1,875,755	(2,386,371)	(242,000)	21,814	17,122	

REVENUES

Interest on Investments:
Represents projected interest income for FY11.

FEMA Reimbursement:
This item represents FEMA reimbursements due to damage caused by Hurricane Wilma.

Donations/Town Commitment for Par 3:
This item represents donations and Town funding for the Par 3 renovation project.

EXPENSES

Projects:
FY10 amount reflects funding for foundation and piling repairs to the Australian and Brazilian dock houses rolled over into FY11.

Depreciation Program

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Expenditures:						
Capital Outlay - Annual Depreciation	280,831	282,593	368,100	368,100	492,500	34%
TOTALS	280,831	282,593	368,100	368,100	492,500	34%

EXPENSES

Capital Outlay - Annual Depreciation
Represents depreciation on all fixed assets and infrastructure assets. The increase is due to the depreciation on the upgrades to the Par 3 golf course.

Equipment Replacement Program

Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Expenditures						
Capital Outlay - Equipment	0	235,774	36,500	27,200	51,000	39.73%
Total	**0**	**235,774**	**36,500**	**27,200**	**51,000**	**39.73%**

EXPENSES

Capital Outlay - Equipment
Represents scheduled replacement of equipment at golf course in FY11. Toro Riding Greensmower, Toro utility topdressing vehicle, Club Car carryall vehicle.

Debt Service Program

Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Expenditures						
Debt Service - Principal	0	0	132,800	0	55,000	-58.58%
Debt Service - Interest	0	0	27,900	24,900	70,500	152.69%
Total	0	0	160,700	24,900	125,500	94.10%

EXPENSES

Debt Service -Principal
Represents the principal amount due on the Par 3 portion of the 2010A bond.

Debt Service - Interest
Represents the interest amount due on the Par 3 portion of the 2010A bond.

Town of Palm Beach

Self Insurance – Risk (501)

PROGRAM: SELF INSURANCE FUND (RISK MANAGEMENT) 501

Mission: This division exists to provide a safe and healthy work environment for all employees, and to minimize the adverse effects of accidental losses by ensuring that a Comprehensive Risk Management Program is in place that best protects the interests of the Town and its employees.

Main Activities: The most important things we do to fulfill the mission are:

- Identify exposures and address resolution
- Determine proper method for insurance coverage by analyzing options
- Manage claims in a manner that serves both the interests of the claimant as well as the Town
- Apply a variety of approaches to control loss and improve personal safety through the following:
  - Safety Training, committees, bulletins, manual and handbook
  - Periodic safety inspections of Town facilities and property
  - Conducting motor vehicle report checks
  - Create various manuals and procedures as needed

Key Results and Measures: The desired outcomes we produce and the way we measure them.

Result:	Identify exposures to best determine type of coverage (i.e. fully insured, deductible, self-insured).
Measure:	Compare coverage and cost from year to year Update Based upon town exposures and the insurance marketplace the annual fixed premium for FY2010 was $987,144. The annual fixed premium for FY2011 was $1,014,966 which resulted in a 3% increase in premium.
Result:	Employee work environment is safe, and employees have proper protective equipment and training.
Measure:	Number of lost workdays vs. medical only compared year to year. Update FY2009 - 8 medical only and 12 lost time claims and FY2010 - 18 medical only and 4 lost time claims

Risk Management

Result:	Maintain a safe workplace in all departments of the Town.
Measure:	Report periodic inspection of all work places consistent with industry standards and note exceptions and resolution. Update Annual safety inspections of fire stations were conducted on July 12, 2010 revealing 3 violations for Station 1; 4 violations for Station 2; 3 violations for Station 3. All violations were immediately corrected. Safety inspection of Public Works, Town Hall, S-1, S-2, Recreation, Town Docks, Pinewalk, Police Department and Police vehicle maintenance were conducted on May 13, 2010. The inspection revealed 1 violation in Public Works, 2 violations at S-2, 4 violations at Recreation, 3 violations at Town Docks, 2 violations at Pinewalk, 2 violations at Police Department, 2 violations at Police vehicle maintenance and no violations for S-1. Par 3 maintenance was inspected on July 8, 2010 and had 3 violations. All areas have been corrected, except for Recreation as the repairs will fall under a capital project. Par 3 was re-inspected on October 4, 2010.
Result:	All employees trained in safety measures consistent with local, state and federal guidelines.
Measure:	Training records to be kept among departments to ensure required training is met. Update Police & Fire-Rescue State Mandated training is met at 100%. OSHA required training and certifications are met at 100%. In FY2009 twelve safety training courses were provided to Public Works and twelve in 2010. Continue working with departments throughout the year to provide assistance with training needs.
Result:	Ensure work is completed effectively and efficiently.
Measure:	Continue to produce quality results which are in line with the budget dedicated to this area. Update The expenditure budget decreased by (1.64%) from FY09 to FY10.

Risk Management

Workload Indicators	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL
Workers' Compensation Claims	27	29	19	22
Liability Claims	61	66	64	60
Property Claims	44	32	21	21
Total Claims Processed	132	127	104	103
Total Cost of Claims Processed	579,587	185,637	400,789	153,776
Safety Program Training Sessions	9	11	12	12
Safety Bulletins Produced	12	12	10	11

Full Time Equivalent Employees	FY2008	FY2009	FY2010	FY2011
Risk Manager	1.00	1.00	1.00	1.00
Risk Assistant	0.50	0.50	0.00	0.00
	1.50	1.50	1.00	1.00

Fund 501 - Self Insurance, Worker's Comp, Liability, Property

Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Risk Funding	2,392,000	1,918,000	1,904,463	1,904,463	1,896,226	-0.43%
Miscellaneous Revenue	4,614	190,765	10,900	28,000	0	-100.00%
Interest on Investments	235,616	113,265	139,000	70,100	71,002	-48.92%
TOTALS	2,632,230	2,222,030	2,054,363	2,002,563	1,967,228	-4.24%
Expenses						
Salaries and Wages	100,908	94,926	82,300	82,300	82,342	0.05%
Employee Benefits	49,754	72,449	33,000	32,565	37,442	13.46%
Contractual	1,897,054	1,005,390	2,184,983	2,184,983	2,094,344	-4.15%
Commodities	1,929	3,070	4,080	4,100	3,100	-24.02%
Other	3,180	14,824	3,000,000	0	3,000,000	0.00%
TOTALS	2,052,825	1,190,659	5,304,363	2,303,948	5,217,228	-1.64%
TOTAL REVENUES OVER/(UNDER) EXPENSES	579,405	1,031,371	(3,250,000)	(301,385)	(3,250,000)	
Beginning Net Assets	6,013,314	6,589,271	7,620,642	7,620,642	7,319,257	
Loss on Disposal of Fixed Assets	(3,448)	0	0	0	0	
Transfer from General Fund	0	0	0	0	0	
ENDING NET ASSETS	6,589,271	7,620,642	4,370,642	7,319,257	4,069,257	

Self Insurance - Risk Management

REVENUES

Risk Funding:
The decrease results from the change in the amount of the fund transfer from the general fund.

Miscellaneous:
Excess reimbursement from Insurance carriers.

Interest on Investments:
The interest revenue is based upon the financial market conditions and funds available for investment.

EXPENSES

Salaries and Wages:
Level Funding for one full-time position.

Employee Benefits:
Increase is due to increase in health insurance costs.

Contractual:
Change is due to anticipated insurance premium adjustments, primarily for property, based upon market conditions and exposure changes.

Commodities:
Decrease is due to a decrease in supplies.

Other:
Reserve funds established to cover catastrophic losses, emergencies and contingencies.

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Town of Palm Beach

Self Insurance – Health (502)

PROGRAM: SELF INSURANCE FUND (HEALTH BENEFIT) 502

This program provides for the management of the employee health insurance program. Responsibilities include: planning, organizing, implementing, and directing the self-insurance fund of the Town's Health Insurance Program. This program also provides certain health insurance benefits for retired employees and their dependents in accordance with State and Federal regulations.

Key Results and Measures: The desired outcomes we produce and the way we measure them.

Measure:	Administer an employee health plan that is understandable, useful, and competitive.
Result:	Ensure employees' awareness and perception of the value of the benefit through informal employee feedback at open enrollment and during the year Update The structure of the plan meets the needs of employees and continues to be viewed as a valuable benefit. Detailed information and meetings were provided during Open Enrollment. Employee feedback during open enrollment continues to indicate that the Town's health plan is understandable, useful, and competitive.

Workload Indicators	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL
Provide Benefits Training to New Employees	28	17	45	3
Provide Wellness Programs for Employees	10	8	15	12

Full Time Equivalent Employees	FY2008	FY2009	FY2010	FY2011
Human Resources Director	0.20	0.15	0.15	0.10
Assistant Director[1]	0.00	0.00	0.00	0.60
HR Assistant[2]	0.70	0.30	0.30	0.05
Human Resources Analyst	0.70	0.60	0.60	0.05
HR Secretary II/clinic[1]	0.00	0.05	0.05	0.12
	1.60	1.10	1.10	0.92

[1] Operational analysis of the Human Resources Department resulted in the reorganization of duties. The management and analysis of the health insurance program shifted from the Human Resources Analyst to the Assistant Director and the Secretary II within the Clinic provides additional support in development and coordination of wellness programs. Therefore, there is a reallocation of FTE for those positions between the Human Resource 123 and the Self Insurance Fund (Health Benefit) 502 programs.

[2] In FY10 the Human Resource Department eliminated one vacant non-exempt HR Assistant position. The two HR Assistant positions were partially funded thru the Human Resource 123 and the Self Insurance Fund (Health Benefit) 502 programs. The significant portion of the work supporting the management of the health benefit performed by the eliminated position was outsourced in FY10. Therefore, there is a partial FTE reduction within this program with the balance of the FTE for the eliminated position removed from the Self Insurance Fund (Health Benefit) 502 program.

Fund 502 - Self Insurance, Health
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Group Medical	4,095,522	4,660,663	4,250,000	4,315,000	4,364,300	2.69%
Interest on Investments	86,608	16,009	25,000	6,000	25,300	1.20%
TOTALS	4,182,130	4,676,672	4,275,000	4,321,000	4,389,600	2.68%
Expenses						
Salaries and Wages	90,700	109,207	70,300	55,000	38,700	-44.95%
Employee Benefits	4,159,197	4,373,261	4,155,000	3,700,000	4,310,500	3.74%
Contractual	7,263	5,365	34,700	21,600	36,000	3.75%
Commodities	3,429	3,584	4,400	3,500	4,400	0.00%
Capital Outlay	898	507	0	0	0	0.00%
Other (Contingency)		0	500,000	0	500,000	0.00%
TOTALS	4,261,487	4,491,924	4,764,400	3,780,100	4,889,600	2.63%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(79,357)	184,748	(489,400)	540,900	(500,000)	
Beginning Net Assets	1,740,326	1,660,969	1,740,326	1,740,326	1,311,574	
ENDING NET ASSETS	1,660,969	1,845,717	1,250,926	2,281,226	811,574	

Self Insurance - Health

REVENUES

Group Medical:
Town and Employee portion of health care expenses

Gain/Loss on Investments:
Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust.

EXPENSES

Salaries and Wages:
Employee salary expenditures prorated to the Health fund.

Employee Benefits:
Cost of Employee Health Care expenditures

Contractual:
Estimated costs for auditing, investment management and other contractual expenditures.

Commodities:
Estimated costs for office supplies

Capital Outlay:
Estimated costs for equipment.

Other:
Estimated costs for contingency.

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Town of Palm Beach

Equipment Replacement Fund (320)

Equipment Replacement Fund - 320

The fund was established to provide a means to replace equipment, excluding enterprise fund equipment, when the end of its useful life has been reached. The fund includes both capital equipment as well as computer equipment.

Equipment is replaced when it is determined that due to its age, condition, operation and maintenance costs, obsolescence, and depreciation, it is no longer economical to keep. Annually, depreciation is funded with a transfer from the various departments to the Equipment Replacement Fund based on the economic life and replacement cost of the equipment utilized by each department. The calculation for funding was modified in FY2006 to use replacement cost rather than original cost to insure sufficient funds are available when the asset is replaced.

Depreciation for the fixed assets is calculated using the straight line method which takes the original purchase price less anticipated salvage value divided by the expected useful life of the asset.

The established asset value threshold for inclusion in the Equipment Replacement Fund is: $2,500 for fixed assets, and $1,500 for computer assets.

Depreciation Charges by Department
FY2011

	Depreciation Amount
General Government	$2,400
Information Systems	330,000
Human Resources	1,500
Finance	5,400
Planning, Zoning and Building	11,200
Fire-Rescue Department	848,600
Police Department	546,900
Department of Public Works	456,339
Emergency Management	1,700
Total Depreciation	$2,204,039

Equipment Replacement Fund

Replacement Equipment - FY2011

Department	Cost
***Fire-Rescue*:**	
(5) SUVs	147,000
ATV	9,000
Police:	
(4) Patrol Vehicles	117,800
Patrol Vehicle Equipment	18,600
Code Enforcement Vehicle	18,000
(2) ATVs	12,600
Mechanic's Truck	24,000
Public Works	
Bulldozer	175,000
International 4700	110,000
Recycling Truck Body	57,000
Video Inspection Camera for Sewer System	20,500
Ford 150 Pick-up	18,300
Ford Ranger Pick-up	15,000
Steam Cleaner	5,000
***Information Systems*:**	
Computer Equipment	246,700
Total Equipment Replacement Fund Expenditures	$994,500

Fund 320 - Equipment Replacement Fund
Revenue and Expenditure Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Interest on Investments	308,230	208,899	300,000	95,000	98,000	-67.33%
Surplus Equipment Proceeds	86,809	114,910	40,000	20,000	30,000	-25.00%
Transfer from General Fund	1,903,368	1,903,529	2,143,700	2,143,700	2,204,039	2.81%
TOTALS	2,298,407	2,227,338	2,483,700	2,258,700	2,332,039	-6.11%
Expenditures						
Capital Outlay - Equipment	1,209,226	3,120,982	677,050	1,216,000	747,800	10.45%
Capital Outlay - IS Equipment	375,269	204,534	299,300	180,000	246,700	-17.57%
TOTALS	1,584,495	3,325,516	976,350	1,396,000	994,500	1.86%
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	713,912	(1,098,178)	1,507,350	862,700	1,337,539	
Contingency	0	0	(500,000)	0	(500,000)	
Beginning Fund Balance	11,224,354	11,938,266	10,840,088	10,840,088	11,702,788	
ENDING FUND BALANCE	11,938,266	10,840,088	11,847,438	11,702,788	12,540,327	

Equipment Replacement Fund

REVENUE

Interest:
The interest revenue is based upon the financial market conditions and funds available for investment.

Surplus Equipment Proceeds:
Represents the sale of surplus equipment through the Palm Beach County Thrift Store.

Transfer from General Fund:
This transfer represents the depreciation expense charged to General Fund program budgets and transferred to the Equipment Replacement Fund on an annual basis.

EXPENDITURES

Capital Outlay - Equipment:
Estimated purchases of replacement capital equipment.

Capital Outlay - IS Equipment:
Estimated purchases of replacement IS equipment.

Contingency:
Contingency reserve.

RETIREMENT FUNDS

The Town provides three defined benefit pension plans: General Employees, Police Officers and Firefighters. The Town administers the General Employees' Pension Trust Fund which covers all full time general employees and lifeguards. A outside pension consultant administers the Police Officer and Firefighter Pension Trust Fund which covers all full time police and fire-rescue personnel. With the creation of House Bill 261 passed by the Florida Legislature and approved by the Governor in 1999, the Town amended Chapter 82 of the Town of Palm Beach Code of Ordinances establishing a separate retirement plan for public safety officers. Prior to January 1, 2000, both plans were part of a single defined pension plan, the Town of Palm Beach Employees' Retirement System. On October 1, 2004, the Public Safety Pension Plan was split into two separate plans: the Police Officers' Pension Plan and the Firefighters' Pension Plan.

The Town Council is authorized to establish benefit levels and to approve the actuarial assumptions used in the determination of contribution levels. The contributions are segregated between General Employees (including lifeguards), Police Officers and Firefighters. The Police Officers' and Firefighters' Pension Plans also receive payments from the State of Florida pursuant to Chapters 175 and 185 of the Florida Statutes for the benefit of police officers and fire-rescue personnel. Approximately 340 active employees and 325 retirees are covered by the three Plans.

The contribution requirements of the Plan members and the Town are established and may be amended by the Town Council. Plan members are required to contribute a percentage of their annual covered salary as described in the following table. The Town is required to contribute at an actuarially determined rate. The contribution rates for the FY11 budget year as a percentage of the employees annual compensation, is shown below:

Description	Member Contribution	Town and State Contribution
General Employees	6.47%	20.95%
Lifeguards	7.21%	33.37%
Police	6.98%	45.56%
Fire-Rescue	6.82%	51.06%

The Town Manager has recommended changes to all Town pension plans that would provide immediate savings and reduce long term costs to Town taxpayers by almost 50%. These recommendations are currently being negotiated with unions representing Town police officers and firefighters. Town Council action on pension reform is expected later this year.

Retirement Funds

The Town's share of the retirement funding costs for FY09 and FY10 is as follows:

	FY2010	FY2011	Change	% Change
Gen.Employees	$2,507,174	$2,927,020	$419,846	16.75%
Lifeguards	109,310	148,364	39,054	35.73%
Police	2,261,552	2,828,758	567,206	25.08%
Fire-Rescue	2,647,210	3,189,802	542,592	20.50%
Total	$7,525,246	$9,093,944	$1,568,698	20.85%

The employer funding history for the last five years is as follows:

	FY2007	FY2008	FY2009	FY2010	FY2011
General	$2,296,302	$2,488,986	$2,319,374	$2,507,174	$2,927,020
Lifeguards	118,863	125,916	100,754	109,310	148,364
Police	2,158,494	2,366,346	2,090,160	2,261,552	2,828,758
Fire-Rescue	2,258,786	2,525,215	2,359,327	2,647,210	3,189,802
Total	$6,832,445	$7,506,463	$6,869,615	$7,525,246	$9,093,944

The employer funding history per employee for the last five years is as follows:

	FY11 # of Employees	FY2007	FY2008	FY2009	FY2010	FY2011
General	198	10,014	11,179	10,491	11,881	14,803
Lifeguards	9	13,207	13,991	12,594	13,664	16,485
Police	71	28,032	30,732	26,797	30,562	39,842
Fire-Rescue	72	29,335	33,227	31,883	36,263	44,303

The funded ratio for the each of the pension plans is shown in the chart below:

As of Fiscal Year End	FY2005	FY2006	FY2007	FY2008	FY2009
General & Lifeguards	87%	88%	93%	88%	81%
Police	85%	86%	92%	90%	85%
Fire-Rescue	77%	77%	82%	80%	74%

Retirement Benefits for General Employees are:

Normal Retirement:

Eligibility

a) *General:* 30 or more years of service, regardless of age; or age 55 with 10 or more years of service

b) *Lifeguards:* Age 50 with 10 or more years of service. Members with at least 10 years of service who retire after February 9, 1993 are eligible when the individual's age plus credited service totals 65 years or more.

Pension Amount

a) *General:* Average final compensation times the sum of a) 2.75% for service earned after September 30, 1990, to a maximum of 82.5%, plus 2.35% for service earned on or before September 30, 1990 for the first 30 years of service, plus, b) 1.0% for service in excess of 30 years.

b) *Lifeguards:* Average final compensation times the sum of a) 2.85% for the first 25 years of service with a maximum of 71.25% of AFC, plus, b) 1.0% for service in excess of 25 years.

The normal form of pension is a pension payable for life. Also, see Automatic Death Benefit After Retirement heading.

Final Average Compensation:

Highest 2 consecutive years within the member's last 5 years of credited service.

DROP Retirement:

Eligibility - Same as Normal Retirement, election must be made within 7 years of the date the member first reaches general retirement eligibility.

Pension Amount - 98% of member's accrued benefit at the date of election to participate in DROP.

Early Retirement (General):

Eligibility -Age 50 with 10 or more years of service.

Pension Amount - Computed as a normal retirement benefit but reduced 6/10 of 1% (3/10 of 1% if service credit is 20 or more years) for each month early retirement precedes the member's normal retirement date.

Deferred Retirement (Vested Termination Benefit):

Eligibility - 10 or more years of service. Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit.

Pension Amount - Computed as for normal retirement, based upon service and average final compensation at time of termination.

Duty Disability Retirement:

Eligibility - No age or service requirements.

Pension Amount - To earliest normal retirement eligibility date: Computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. Minimum benefit is 60% of average final compensation. At earliest normal retirement date: computed as a regular retirement. The minimum shall be applicable for at least 5 years if the member attains such age for retirement less than 5 years after duty disability benefits commence.

Non-Duty Disability Before Retirement:

Eligibility - 10 or more years of service.

Pension Amount - Computed as for normal retirement.

Duty Death Before Retirement:

Eligibility - No age or service requirements.

Pension Amount - A pension to each surviving child of 25% of the member's average final compensation not to exceed 50% or equal share of 75% of the member's AFC when there are 4 or more surviving children being paid. A pension to the widow of the difference, if any, between 75% of the retirant's AFC and the aggregate amount paid to children for the month.

Non-Duty Death Before Retirement:

Eligibility - 10 or more years of service

Pension Amount - 75% of normal retirement benefit to a surviving spouse or equal shares of 75% of the normal retirement benefit to surviving unmarried children under 18.

Automatic Death After Retirement Pension:

To Surviving Child(ren): 25% of the retirant's pension payable to age 18, not to exceed an equal share of 75% of the retirant's pension. Payments to surviving children may be paid to age 25 if no spouse benefits are payable.

To Surviving Spouse: The difference, if any, between 75% of the deceased retirant's pension and the aggregate amount paid to any surviving children for the month.

Post-Retirement Cost-of-Living Adjustments:

Members who retire after September 30, 1968 and prior to October 1, 1990 receive an annual 1.0% increase computed on the base benefit. Other adjustments have been made periodically. Pensions effective after September 30, 1990 will be increased 2.0% annually based on the total pension payable subsequent to an initial 3 year deferral period.

Supplemental Pension Distribution:

Amount determined on investment return, if any, after expenses, between 8.0% and 10.0% of assets, subject to accumulated gains/(losses) limitation.

Retirement Benefits for the Police Officers' and Firefighters' Retirement Systems are:

Normal Retirement:

Eligibility - 20 or more years of service, regardless of age; or, age 50 with 10 or more years of service; or, members with at least 10 years of service who retire after September 30,1990 are eligible when the individual's age plus credited service totals 65 years or more.

Pension Amount - Average final compensation multiplied by the sum of

a) 3.5% per year of credited service to a maximum of 87.5 percent, plus

b) 2.0% per year of credited service, if any, in excess of 43.75 years.

The normal form of pension is a pension payable for 10 years certain. Also, see Automatic Death Benefit After Retirement heading.

Final Average Compensation:

Highest 2 consecutive years within the member's last 5 years of credited service.

DROP Retirement:

Eligibility - Same as Normal Retirement, election must be made within 7 years of the date the member first reaches retirement eligibility.

Pension Amount - 100% of the member's accrued benefit at the date of election to participate in DROP.

Deferred Retirement (Vested Termination Benefit):

Eligibility - 10 or more years of service. Pension begins upon meeting requirement for normal retirement. Contributions must be left on deposit in the System; failure to do so results in forfeiture of the vested benefit.

Pension Amount - Computed as for normal retirement, based upon service and average final compensation at time of termination.

Duty Disability Retirement:

Eligibility - No age or service requirements.

Pension Amount - Computed as a regular retirement with additional service credit granted from date of disability to earliest normal retirement eligibility date. Minimum benefit is 60% of average final compensation.

Non-Duty Disability Before Retirement:

Eligibility - 10 or more years of service.

Pension Amount - Computed as for normal retirement.

Duty Death Before Retirement:

Eligibility - No age or service requirements.

Pension Amount - A pension to each surviving child of 25% of the member's average final compensation not to exceed 50% or an equal share of 75% of the member's AFC when there are 4 or more surviving children being paid. A pension to the widow of the difference, if any, between 75% of the retirant's AFC and the aggregate amount paid to children for the month.

Non-Duty Death Before Retirement:

Eligibility - 10 or more years of service.

Pension Amount - 75% of normal retirement benefit to a surviving spouse or equal shares of 75% of the normal retirement benefit to surviving unmarried children under 18.

Automatic Death After Retirement Pension:

To Surviving Child(ren): 25% of the retirant's pension payable to age 18, not to exceed an equal share of 75% of the retirant's pension. Payments to surviving children may be paid to age 25 if no spouse benefits are payable.

To Surviving Spouse: The difference, if any, between 75% of the deceased retirant's pension and the aggregate amount paid to any surviving children for the month.

Post-Retirement Cost-of-Living Adjustments:

Members who retire after September 30, 1968 and prior to October 1, 1990 receive an annual 1.0% increase computed on the base benefit. Other adjustments have been made periodically. Pensions effective after September 30, 1990 will be increased 2.0% annually based on the total pension payable subsequent to an initial 3 year deferral period.

Supplemental Pension Distribution:

Amount determined on investment return, if any, after expenses, between 8.0% and 10.0% of assets, subject to accumulated gains/(losses) limitation.

Firefighter Individual Chapter Share Accounts:

Available tax revenues received pursuant to Chapter 175 Florida Statute which have not been otherwise committed for members. Individual member accounts maintained in each member's name effective on or after 10/1/98.

Prior Governmental Service Elsewhere:

During the first five years of employment by the Town, the years or fractional parts of years that a member previously served for any other municipal, county, or state government or district may be added to years or fractional parts of years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

Purchase of Service Credit:

A vested member who has not purchased service credit under Prior Governmental Service elsewhere may purchase years or fractional parts of years of services to be added to years of credited service provided that the member contributes the sum that would have been contributed to the retirement plan to pay the full actuarial cost.

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Town of Palm Beach

General Employees Retirement System (600)

Fund 600 - General Employees' Retirement System
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Employer Contributions	2,614,902	2,420,128	2,616,600	2,616,600	3,075,384	17.53%
Employee Contributions	859,572	891,027	887,000	870,000	895,000	0.90%
Gain/(Loss) on Investments	(14,681,856)	(471,559)	200,000	200,000	200,000	0.00%
Miscellaneous	0	0	1,000	1,300	1,000	0.00%
Interest on Investments	71,197	65,887	475,000	56,000	100,000	-78.95%
TOTALS	(11,136,185)	2,905,483	4,179,600	3,743,900	4,271,384	2.20%
Expenses						
Contractual	3,797,997	4,040,561	4,115,500	4,066,000	4,300,000	4.48%
TOTALS	3,797,997	4,040,561	4,115,500	4,066,000	4,300,000	4.48%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(14,934,182)	(1,135,078)	64,100	(322,100)	(28,616)	
Beginning Net Assets	76,377,873	61,443,691	60,308,613	60,308,613	59,986,513	
ENDING FUND EQUITY	61,443,691	60,308,613	60,372,713	59,986,513	59,957,897	

REVENUES

Employer Contributions:
The employer contributions are actuarially determined.

Employee Contributions:
Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate established by the retirement board and approved by Town Council. The contribution rate has not changed from FY10 and remains at 6.47% for employees and 7.21% for lifeguards. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan. The increase in employee contributions from FY10 to FY11 is due to an increased salary base.

Gain/(Loss) on Investments:
This line items reflects the estimated gains on the sale of equities. Projections reflect the current returns of the fund.

Miscellaneous:
No change.

Interest on Investments:
The FY11 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES

Contractual:
This line item reflects anticipated pension and operating costs.

Town of Palm Beach

Police Officers' Retirement System (606)

Fund 606 - Police Officers' Retirement System
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
State of Florida	229,543	225,628	230,000	230,000	225,000	-2.17%
Employer Contributions	2,366,346	2,104,724	2,261,600	2,261,600	2,828,758	25.08%
Employee Contributions	394,024	422,170	400,000	430,000	440,000	10.00%
Gain/(Loss) on Investments	(8,431,923)	(1,479,266)	500,000	500,000	500,000	0.00%
Interest on Investments	1,296,568	591,105	1,310,000	1,310,000	1,310,000	0.00%
TOTALS	(4,145,442)	1,864,361	4,701,600	4,731,600	5,303,758	12.81%
Expenses						
Contractual	3,601,209	4,014,743	4,110,000	4,110,000	4,200,000	2.19%
TOTALS	3,601,209	4,014,743	4,110,000	4,110,000	4,200,000	2.19%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(7,746,651)	(2,150,382)	591,600	621,600	1,103,758	
Beginning Net Assets	62,462,218	54,715,567	52,565,185	52,565,185	53,156,785	
ENDING FUND EQUITY	54,715,567	52,565,185	53,156,785	53,186,785	54,260,543	

REVENUES

State of Florida:
Chapter 185 monies received from the State of Florida are recorded in this line item.

Employer Contributions:
The employer contributions are actuarially determined.

Employee Contributions:
Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate established by the retirement board and approved by Town Council. The contribution rate has not changed from FY10 and remains at 6.98%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

Gain/(Loss) on Investments:
This line items reflects the estimated gains on the sale of equities.

Interest on Investments:
The FY11 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES:

Contractual:
This line item reflects anticipated pension and operating costs. A 2% cost of living adjustment is paid to retirees on the 37th month of retirement and every 12th month thereafter.

Town of Palm Beach

Firefighters' Retirement System (607)

Fund 607 - Firefighters' Retirement System
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
State of Florida	770,044	521,301	770,000	600,000	620,000	-19.48%
Employer Contributions	2,525,215	2,359,327	2,647,300	2,647,300	3,189,802	20.49%
Employee Contributions	403,835	442,893	410,000	445,000	450,000	9.76%
Gain/(Loss) on Investments	(9,701,356)	(1,104,238)	500,000	(1,000,000)	500,000	0.00%
Interest on Investments	1,767,611	382,003	1,721,000	500,000	500,000	-70.95%
TOTALS	(4,234,651)	2,601,286	6,048,300	3,192,300	5,259,802	-13.04%
Expenses						
Contractual	3,884,147	4,124,428	4,325,000	4,370,000	4,630,000	7.05%
TOTALS	3,884,147	4,124,428	4,325,000	4,370,000	4,630,000	7.05%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(8,118,798)	(1,523,142)	1,723,300	(1,177,700)	629,802	
Beginning Net Assets	59,897,535	51,778,737	50,255,595	50,255,595	51,978,895	
ENDING FUND EQUITY	51,778,737	50,255,595	51,978,895	49,077,895	52,608,697	

REVENUES

State of Florida:
Chapter 175 monies received from the State of Florida are recorded in this line item.

Employer Contributions:
The employer contributions are actuarially determined.

Employee Contributions:
Employee contributions are calculated based on the eligible employee's salary multiplied by a contribution rate established by the retirement board and approved by Town Council. The contribution rate has not changed from FY10 and remains at 6.82%. Deferred Retirement Option Plan retirees (DROP) do not contribute to the plan.

Gain/(Loss) on Investments:
This line items reflects the estimated gains on the sale of equities.

Interest on Investments:
The FY11 budgeted amount represents the anticipated interest to be earned on fixed income investments.

EXPENSES:

Contractual:
This line item reflects anticipated pension and operating costs. A 2% cost of living adjustment is paid to retirees on the 37th month of retirement and every 12th month thereafter.

Town of Palm Beach

Health Insurance Trust (610)

HEALTH INSURANCE TRUST - 610

The Town makes post-employment health care benefits available to retirees and funds a portion of the retiree health insurance benefits. In FY2007, the Town established a Health Insurance Trust for the funding of these benefits. The trust has been established with an initial deposit of $16,000,000 transferred from the reserves from the Health Insurance Fund. The Town's Investment Advisory Committee will oversee the investment of the assets of this trust.

An actuarial valuation of the retiree health plan was conducted as of October 1, 2009 and an update was prepared for FY10. The Town's Actuarial Accrued Liability as of October 1, 2009 was determined to be $25,134,000. The Annual budgeted contribution for FY2011 is $1,533,000.

The Town provides to the retirees a self-insured HMO and PPO medical plan, including prescription drugs, administered by BlueCross BlueShield.

Summary of Plan Provisions
Eligibility
General Employees - The employee can retire at the earliest age which the employee has:
- Age 55 with 10 or more years of service; or
- 30 years of service, regardless of age

Police/Fire - The employee can retire at the earliest age which the employee has:
- Age 50 with 10 or more years of service;
- Age plus years of service = 65; or
- 20 years of service, regardless of age.

Lifeguards - The employee must meet both of the following requirements:
- 10 years of service; and
- Age plus credited service must be at least 65.

Plan Design
Eligible retirees can have one of three plans: Blue Cross Blue Shield (BCBS) PPO Low Deductible Plan, BCBS PPO High Deductible Plan, or BCBS Blue Care HMO. Summaries of the significant plan provisions are provided below:

BCBS PPO Low Deductible

	In-Network	Out-of-Network
Deductible	$200 Individual, $600 family	
Coinsurance	90%	70%
Out of Pocket Maximum	$1,500 individual, $4,500 family	
Office Visit Copay	$20	Not applicable
Prescription Drugs		
Retail Copayment	Generic - $10, Preferred - $20, Non-Preferred $30 Copay + 50% of Cost	
Mail Order Copayment	Generic - $20, Preferred - $40, Non-Preferred $60 Copay + 50% of Cost	
Lifetime Maximum	$5,000,000	

BCBS PPO - High Deductible

	In-Network	Out-of-Network
Deductible	$500 Individual, $1,500 family	
Coinsurance	80%	60%
Out of Pocket Maximum	$1,500 individual, $4,500 family	
Office Visit Copay	$25	Not applicable
Prescription Drugs		
Retail Copayment	Generic - $10, Preferred - $25, Non-Preferred $40 Copay + 50% of Cost	
Mail Order Copayment	Generic - $20, Preferred - $50, Non-Preferred $80 Copay + 50% of Cost	
Lifetime Maximum	$5,000,000	

BCBS Blue Care HMO

Deductible	None
Coinsurance	100%
Out of Pocket Maximum	$1,500 individual, $3,000 family
Office Visit Copay	$15
Inpatient Copay	$500 per admission
Emergency Room Copay	$100
Prescription Drugs	
Retail Copayment	Generic - $10, Preferred - $20, Non-Preferred $30 Copay + 50% of Cost
Mail Order Copayment	Generic - $20, Preferred - $40, Non-Preferred $60 Copay + 50% of Cost
Lifetime Maximum	$5,000,000

Discount Rate

The actuarial analysis assumes a 8% annual discount rate.

Required Monthly Contributions

Contribution amounts are determined by the medical plan chosen, the years of employment service, and the amount of pension earned according to the Retiree Sliding Scale for Insurance Premiums. Contributions are required for both retiree and dependent coverage. The premium cost sharing between retirees and the Town ranges from 50% to the maximum charge allowable per state statute for the non-Medicare group. The retiree contributions for the period January 1, 2010 through December 31, 2010 are shown on the following pages:

Fund 610 - Health Insurance Trust Fund
Revenue and Expense Summary

	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change
Revenues						
Town Funding	1,466,000	1,649,000	1,550,000	1,550,000	1,533,000	-1.10%
Retiree Funding	781,157	948,344	1,000,000	957,000	1,088,600	8.86%
Medicare Part D	61,905	81,140	80,000	80,000	80,000	0.00%
Gain/(Loss) on Investments	(2,366,205)	(479,109)	100,000	200,000	385,000	285.00%
TOTALS	(57,143)	2,199,375	2,730,000	2,787,000	3,086,600	13.06%
Expenses						
Salaries and Wages	0	0	40,300	30,000	38,400	-4.71%
Employee Benefits	1,466,315	1,941,781	1,714,900	1,631,400	1,794,000	4.61%
Contractual	92,417	144,935	221,200	223,600	221,200	0.00%
Commodities	128	0	600	300	600	0.00%
TOTALS	1,558,860	2,086,716	1,977,000	1,855,300	2,054,200	3.90%
TOTAL REVENUES OVER/(UNDER) EXPENSES	(1,616,003)	112,659	753,000	931,700	1,032,400	
Beginning Net Assets	17,401,883	15,785,880	15,898,539	15,898,539	16,830,239	
ENDING NET ASSETS	15,785,880	15,898,539	16,651,539	16,830,239	17,862,639	

Health Insurance Trust

REVENUES

Town Funding:
Town's portion of retiree health care expenses

Retiree Funding:
Retiree contribution for health care expenses

Medicare Part D:
Funds received from Medicare.

Gain/Loss on Investments:
Gain/Loss on investments represents revenue earned or investment losses on the investments in the trust.

EXPENSES

Salaries and Wages:
Employee salary expenditures prorated to the OPEB fund.

Employee Benefits:
Cost of Retiree Health Care expenditures

Contractual:
Estimated costs for auditing, investment management and other contractual expenditures.

Commodities:
Estimated costs for office supplies

Town of Palm Beach
FY2011 Proposed Millage Rate - Change on Homestead Property
Taxable Value Comparison FY2010 vs. FY2011

	2009(FY2010) Final	2010(FY2011) July 1	FY10 vs. FY11 Difference	% Difference
Operating Taxable Valu	$13,248,559,375	$11,735,088,108	($1,513,471,267)	-11.42%
Debt Service Taxable V	13,248,559,375	11,735,088,108	(1,513,471,267)	-11.42%

Millage Rate/Ad Valorem Revenue Budget Comparison FY2010 vs. FY2011

	FY2010 Adopted	FY2011 Adopted		Difference	% Difference
Operating Millage	3.2512	3.2512	(1)	0.0000	0.00%
Debt Service Millage	0.0000	0.0000		0.0000	0.00%
Total	3.2512	3.2512		0.0000	0.00%
Operating Revenue	$40,920,030	$36,245,463	(2)	($4,674,568)	-11.42%
Debt Service Revenue	$0	$0		0	0.00%
Total	$40,920,030	$36,245,463		($4,674,568)	-11.42%

Effect of FY2011 Proposed Millage Rate Change on Homestead Property

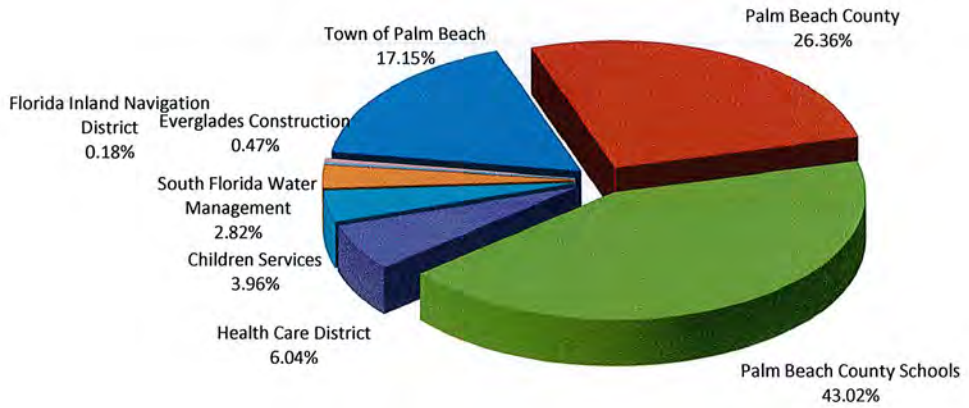
	FY2010	FY2011		Difference	% Difference
Example I at $1,000,000					
Taxable Va	$1,000,000	$1,027,000	(3)		
Homestead	(50,000)	(50,000)			
Adjusted T:	950,000	977,000			
Millage	3.2512	3.2512			
Town Taxes	$3,089	$3,176		87.00	2.82%
Example II at $3,000,000					
Taxable Va	$3,000,000	$3,081,000	(3)		
Homestead	(50,000)	(50,000)			
Adjusted T:	2,950,000	3,031,000			
Millage	3.2512	3.2512			
Town Taxes	$9,591	$9,854		263.00	2.74%
Example III at $5,000,000					
Taxable Va	$5,000,000	$5,135,000	(3)		
Homestead	(50,000)	(50,000)			
Adjusted T:	4,950,000	5,085,000			
Millage	3.2512	3.2512			
Town Taxes	$16,093	$16,532		439.00	2.73%

(1) 3.8819 is the rolled back millage rate

(2) One mill at 95% would generate $ 11,148,334 in taxes. One mill equals $1.00 of taxes per $1, 000 of taxable value

(3) Save our homes percentage increase of 2.7% is applied to FY10 taxable value.

TOTAL PROPERTY TAX RATES
TOWN OF PALM BEACH PROPERTY OWNER
FISCAL YEAR 2011



TOWN & OVERLAPPING TAX RATES

TAXING DISTRICTS	ADOPTED MILLAGE RATES	% OF TOTAL	Total Taxes Paid by Palm Beach Property Owners
Town of Palm Beach	3.2512	17.15%	$36,245,463
Palm Beach County	4.9960	26.36%	55,697,075
Palm Beach County Schools	8.1540	43.02%	90,903,513
Health Care District	1.1451	6.04%	12,765,957
Children Services	0.7513	3.96%	8,375,743
South Florida Water Management	0.5346	2.82%	5,959,899
Florida Inland Navigation District	0.0345	0.18%	384,618
Everglades Construction	0.0894	0.47%	996,661
Total	18.9561	100.00%	$211,328,929

Note: 1 MILL = $1.00 per $1,000 of Taxable Value

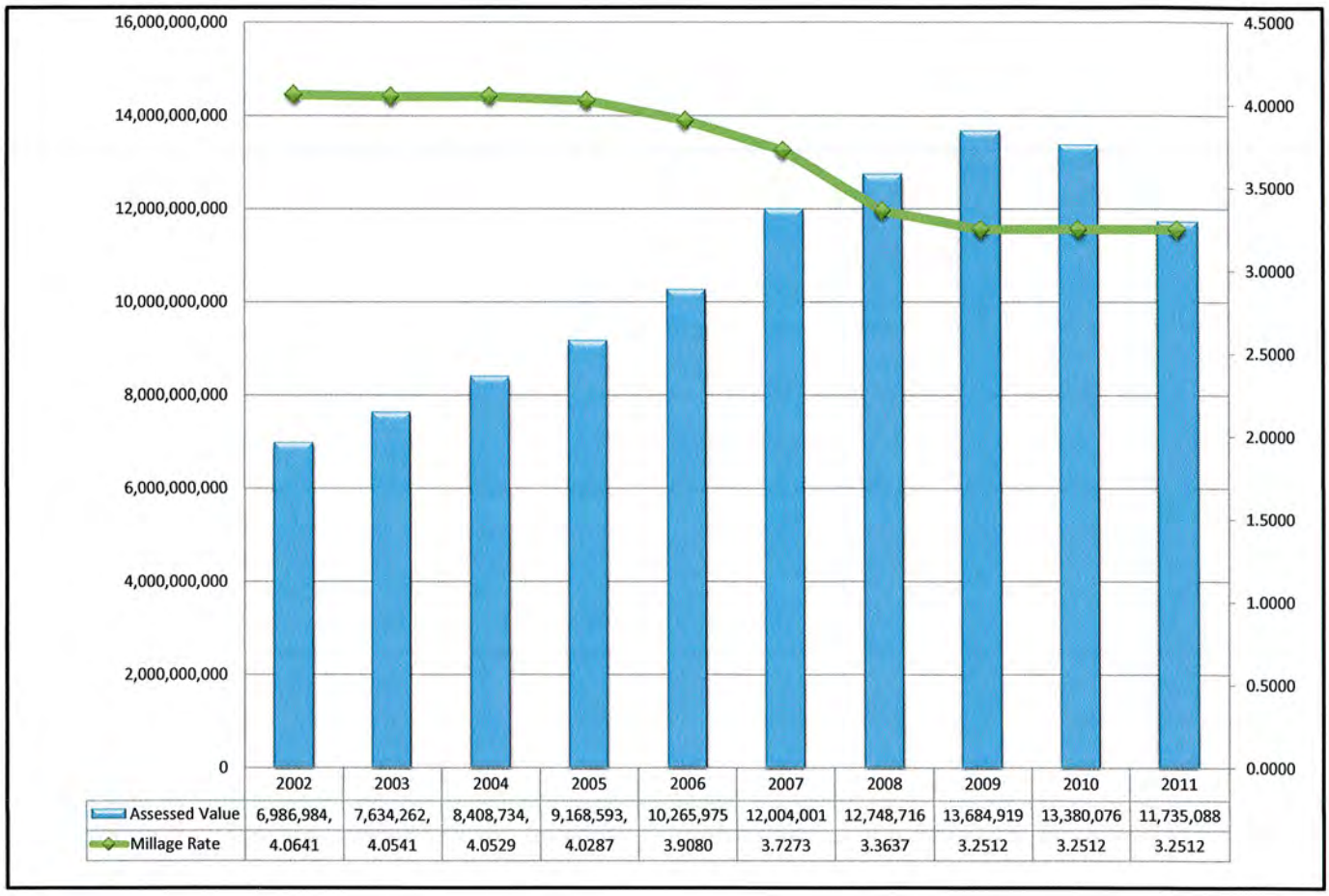
Of every $100 paid in property taxes, $17.15 is returned to the Town

Town and Overlapping Government Tax Rates

	Millage Rates/Percent of Total									
Taxing Authority	**FY02**	**FY03**	**FY04**	**FY05**	**FY06**	**FY07**	**FY08**	**FY09**	**FY10**	**FY11**
Palm Beach	**4.0641**	**4.0541**	**4.0529**	**4.0287**	**3.9080**	**3.7273**	**3.3637**	**3.2512**	**3.2512**	**3.2512**
	19.92%	**20.14%**	**20.29%**	**20.39%**	**20.31%**	**20.25%**	**19.98%**	**19.44%**	**17.78%**	**17.15%**
P.B. County	4.9351	4.8084	4.7910	4.7677	4.7192	4.4775	3.9813	3.9656	4.5614	4.9960
	24.19%	23.89%	23.99%	24.14%	24.53%	24.33%	23.65%	23.56%	24.94%	26.36%
P.B.C. Schools	8.9480	8.7790	8.5710	8.4320	8.1060	7.8720	7.3560	7.2510	7.9830	8.1540
	43.86%	43.61%	42.92%	42.68%	42.14%	42.78%	43.70%	43.08%	43.65%	43.02%
Other:										
S. Fla. Water Mgmt	0.5970	0.5970	0.5970	0.5970	0.5970	0.5970	0.5346	0.5346	0.5346	0.5346
	2.93%	2.97%	2.99%	3.02%	3.10%	3.24%	3.18%	3.18%	2.92%	2.82%
Children Services	0.5703	0.6228	0.6902	0.6902	0.6887	0.6199	0.5823	0.6009	0.6898	0.7513
	2.80%	3.09%	3.46%	3.49%	3.58%	3.37%	3.46%	3.57%	3.77%	3.96%
Florida Inland Navigation	0.0385	0.0385	0.0385	0.0385	0.0385	0.0385	0.0345	0.0345	0.0345	0.0345
	0.19%	0.19%	0.19%	0.19%	0.20%	0.21%	0.20%	0.20%	0.19%	0.18%
Health Care District	1.1500	1.1300	1.1300	1.1000	1.0800	0.9700	0.8900	0.9975	1.1451	1.1451
	5.64%	5.61%	5.66%	5.57%	5.61%	5.27%	5.29%	5.93%	6.26%	6.04%
Everglades Construction	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0894	0.0894	0.0894	0.0894
	0.49%	0.50%	0.50%	0.51%	0.52%	0.54%	0.53%	0.53%	0.49%	0.47%
Grand Total	20.4030	20.1298	19.9706	19.7541	19.2374	18.4022	16.8318	16.7247	18.2890	18.9561

Note: 1 Mill = $1.00 per $1,000 of Taxable Value

TOWN OF PALM BEACH
TAXABLE VALUE AND MILLAGE RATES
FY2002 - FY2011



FISCAL YEAR	ASSESSED VALUATION	GENERAL FUND	DEBT SERVICE	TOTAL	REVENUE GENERATED
2002	6,986,984,760	3.9757	0.0884	4.0641	$26,688,138
2003	7,634,262,235	3.9706	0.0835	4.0541	$28,885,500
2004	8,408,734,361	3.9768	0.0761	4.0529	$31,767,862
2005	9,168,593,174	3.9594	0.0693	4.0287	$34,448,111
2006	10,265,975,059	3.9080	0.0000	3.9080	$38,317,262
2007	12,004,001,243	3.7273	0.0000	3.7273	$42,505,388
2008	12,748,716,861	3.3637	0.0000	3.3637	$40,738,716
2009	13,684,919,443	3.2512	0.0000	3.2512	$42,267,790
2010	13,380,076,426	3.2512	0.0000	3.2512	$41,326,239
2011	11,735,088,108	3.2512	0.0000	3.2512	$36,245,463

Town of Palm Beach
Tax Bill Components
FY2011

Taxing Authority	FY10 Millage Rate	FY11 Millage Rate	FY11 Tax $1 Million Value	Change $1 million Value	% Change
Palm Beach	3.2512	3.2512	$3,251	$0	0.00%
Palm Beach County	4.5614	4.9960	$4,996	$435	9.53%
Palm Beach County School Dis	7.9830	8.1540	$8,154	$171	2.14%
South Florida Water Mgmt	0.5346	0.5346	$535	$0	0.00%
Children Services	0.6898	0.7513	$751	$62	8.92%
Florida Inland Navigation	0.0345	0.0345	$35	$0	0.00%
Health Care District	1.1451	1.1451	$1,145	$0	0.00%
Everglades Construction	0.0894	0.0894	$89	$0	0.00%
Grand Total	18.2890	18.9561	$18,956	$667	3.65%

FY2011 TRIM Options

Taxable Value		**$11,738,088,108**
	Millage	**Tax Revenue**
Rollback Millage Rate	3.8819	$43,287,780
Majority Maximum Millage Rate	3.8085	$42,469,283
2/3 Vote Maximum Millage Rate	4.1894	$46,716,769
Town Adopted Final Millage Rate	3.2512	$36,254,728

* Town adopted final millage rate is below rollback and maximum millage rate
* Decrease in tax revenue from rollback rate is $7,033,052
* 1 mill is equal to $11,738,088 in tax revenue
* Majority maximum millage rate is the prior year maximum rate less 1.89% reduction in personal income growth
* 2/3 vote maximum rate is 110% of the majority maximum rate

Millage Rates and Taxable Values for Palm Beach County Municipalities
Fiscal Year 2011

	Taxable Value	City Millage	City Debt	County, School & Other	Total Millage Rate	Taxes Per Million	Difference From Palm Beach
Manalapan	903,062,679	2.8000	0.0000	15.7049	18.5049	18,505	(451)
Gulfstream	667,578,586	2.8655	0.0000	15.7049	18.5704	18,570	(386)
Palm Beach	**11,735,088,108**	**3.2512**	**0.0000**	15.7049	**18.9561**	**18,956**	**0**
Cloud Lake	5,393,612	0.0000	0.0000	19.7699	19.7699	19,770	814
Glenridge	16,612,458	0.0000	0.0000	19.7699	19.7699	19,770	814
Hypoluxo	264,533,824	3.5000	0.0000	16.3118	19.8118	19,812	856
Highland Beach	1,817,192,958	3.2542	0.9401	15.7049	19.8992	19,899	943
Boca Raton	16,609,124,096	3.0200	0.3859	16.6938	20.0997	20,100	1,144
Jupiter Inlet Beach Colony	212,497,865	4.2000	0.0000	16.4482	20.6482	20,648	1,692
Loxahatchee Groves	197,633,548	1.4000	0.0000	19.7699	21.1699	21,170	2,214
Jupiter	7,157,444,813	2.5142	0.3158	18.6972	21.5272	21,527	2,571
Ocean Ridge	680,788,492	5.2500	0.0000	16.3118	21.5618	21,562	2,606
Royal Palm Beach	1,896,342,610	1.9200	0.0000	19.7699	21.6899	21,690	2,734
Greenacres	1,227,337,334	5.6500	0.0000	16.3118	21.9618	21,962	3,006
Tequesta	784,994,625	5.7671	0.0000	16.4482	22.2153	22,215	3,259
Palm Beach Gardens	7,974,406,931	5.7404	0.1854	16.3118	22.2376	22,238	3,282
Wellington	5,404,063,820	2.5000	0.0000	19.7699	22.2699	22,270	3,314
Palm Beach Shores	519,202,243	5.9990	0.0000	16.3118	22.3108	22,311	3,355
Lantana	723,088,943	3.2395	0.0000	19.1630	22.4025	22,403	3,446
Boynton Beach	3,911,578,276	6.7626	0.0000	15.7049	22.4675	22,468	3,511
North Palm Beach	1,548,785,735	6.9723	0.0000	15.7049	22.6772	22,677	3,721
Juno Beach	935,019,127	2.9000	0.0000	19.9063	22.8063	22,806	3,850
Village of Golf	121,579,767	7.5016	0.0000	15.7049	23.2065	23,207	4,250
Atlantis	409,900,776	7.1639	0.0000	16.3118	23.4757	23,476	4,520
Delray Beach	6,292,620,872	7.1900	0.6002	15.7049	23.4951	23,495	4,539
Palm Springs	612,420,611	3.5000	0.9368	19.1630	23.5998	23,600	4,644
Haverhill	67,445,836	4.2952	0.0000	19.7599	24.0551	24,055	5,099
South Palm Beach	264,362,442	4.3174	0.0000	19.7699	24.0873	24,087	5,131
West Palm Beach	8,819,481,159	8.0739	0.4426	15.7049	24.2214	24,221	5,265
Lake Worth	1,152,129,825	4.9999	0.3951	19.1630	24.5580	24,558	5,602
Riviera Beach	3,176,828,441	8.9980	0.0000	15.7049	24.7029	24,703	5,747
Lake Park	473,523,574	8.5163	1.7000	15.7049	25.9212	25,921	6,965
Lake Clark Shores	190,889,784	6.2798	0.0000	19.7699	26.0497	26,050	7,094
South Bay	48,479,225	6.3089	0.0000	19.7699	26.0788	26,079	7,123
Mangonia Park	149,633,901	9.8000	0.0000	16.3118	26.1118	26,112	7,156
Pahokee	84,227,608	6.5419	0.0000	19.7699	26.3118	26,312	7,356
Briny Breezes	36,635,108	10.0000	0.0000	16.3118	26.3118	26,312	7,356
Belle Glade	277,057,176	6.5419	0.0000	19.7699	26.3118	26,312	7,356

Information Obtained from Palm Beach County Property Appraiser

Millage Rates of Palm Beach County Muncipalities
30.0000
25.0000
20.0000
15.0000
10.0000
5.0000
0.0000
Manalapan 18.5049
Gulfstream 18.5704
Palm Beach 18.9561
Cloud Lake 19.7699
Glenridge 19.7699
Hypoluxo 19.8118
Highland Beach 19.8992
Boca Raton 20.0997
Jupiter Inlet Beach Colony 20.6482
Loxahatchee Groves 21.1699
Jupiter 21.5272
Ocean Ridge 21.5618
Royal Palm Beach 21.6899
Greenacres 21.9618
Tequesta 22.2153
Palm Beach Gardens 22.2376
Wellington 22.2699
Palm Beach Shores 22.3108
Lantana 22.4025
Boynton Beach 22.4675
North Palm Beach 22.6772
Juno Beach 22.8063
Village of Golf 23.2065
Atlantis 23.4757
Delray Beach 23.4951
Palm Springs 23.5998
Haverhill 24.0551
South Palm Beach 24.0873
West Palm Beach 24.2214
Lake Worth 24.5580
Riviera Beach 24.7029
Lake Park 25.9212
Lake Clark Shores 26.0497
South Bay 26.0788
Mangonia Park 26.1118
Pahokee 26.3118
Briny Breezes 26.3118
Belle Glade 26.3118

Authorized Positions

The Chart below shows the distribution of authorized positions, full and part-time, by departments, for the years 2007 through 2011. The number of full and part-time employees for the Fiscal year 2011 is 367.33, which is decrease of 32.65 over FY2010 of 399.98.

Full Time Equivalent Employees	***FY2007***	***FY2008***	***FY2009***	***FY2010***	***FY2011***
Town Manager					
Town Manager	1.00	1.00	1.00	1.00	1.00
Deputy Town Manager	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager	1.00	1.00	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
	6.00	6.00	6.00	6.00	5.00
Information Systems					
Information Systems Manager	1.00	1.00	1.00	1.00	1.00
Information Systems Programmer/Analyst	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Information Systems Specialist	2.00	2.00	2.00	2.00	3.00
Information Systems Support Specialist	1.00	1.00	1.00	1.00	0.00
	6.00	6.00	6.00	6.00	6.00
Human Resources					
Human Resources Director	0.80	0.80	0.80	0.80	0.80
Assistant Director	1.00	1.00	0.80	0.80	0.60
Occupational Health Nurse	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	0.30	0.30	0.60	0.60	0.90
Human Resources Assistant	1.30	1.30	1.25	1.25	0.90
Secretary II/Clinic (p/t)	0.50	0.50	0.50	0.50	0.37
	4.90	4.90	4.95	4.95	4.57
Finance					
Town Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Town Clerk	1.00	1.00	1.00	0.00	0.00
Document Management Coordinator	0.00	0.00	0.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	0.95	0.95	0.95
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00

Authorized Positions

Full Time Equivalent Employees	*FY2007*	*FY2008*	*FY2009*	*FY2010*	*FY2011*
Accounting Assistant	1.00	1.00	1.00	1.00	2.00
Accounting Clerk	2.00	2.00	2.00	2.00	2.00
Payroll Specialist	1.00	1.00	1.00	1.00	1.00
Accounting Clerk/Receptionist	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	0.00
Purchasing Agent	1.00	1.00	1.00	1.00	1.00
Assistant Purchasing Agent	1.00	1.00	1.00	1.00	1.00
Buyer	1.00	1.00	1.00	1.00	1.00
Purchasing Clerk	1.00	1.00	1.00	1.00	1.00
Warehouse Coordinator	1.00	1.00	1.00	1.00	1.00
Driver/Warehouse Clerk	1.00	1.00	1.00	0.50	0.50
	18.00	18.00	17.95	17.45	17.45
Planning, Zoning and Building					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Zoning Administrator	1.00	1.00	1.00	1.00	1.00
Administrative Aide	2.00	2.00	2.00	2.00	1.00
Planning Administrator	1.00	1.00	1.00	1.00	1.00
Development Review Specialist	2.00	2.00	2.00	2.00	2.00
Development Permit Coordinator	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
Chief Construction Inspectors	3.00	3.00	3.00	3.00	3.00
Development Geoprocessor	1.00	1.00	1.00	1.00	1.00
Office Assistant III	0.00	0.00	0.00	0.50	1.00
Development Review Coordinator	2.00	2.00	2.00	1.00	1.00
Storm Water Engineer	1.00	1.00	1.00	1.00	1.00
Combination Inspector	2.50	2.50	2.50	2.50	2.00
Support Services Captain	0.00	0.50	0.50	0.50	0.50
Support Services Sergeant	0.00	0.50	0.50	0.50	0.00
Parking/Code Enforcement Manager	0.00	0.00	0.00	0.00	0.50
Parking/Code Enforcement Specialist	0.00	0.50	0.75	0.75	0.75
Code Compliance Officer II	1.00	1.00	1.00	1.00	1.00
Code Compliance Officer I	1.50	1.50	1.50	1.50	1.50
Office Manager	1.00	1.00	1.00	1.00	1.00

Authorized Positions

Full Time Equivalent Employees	*FY2007*	*FY2008*	*FY2009*	*FY2010*	*FY2011*
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Assistant Fire Marshal	0.00	0.00	2.00	2.00	1.00
Fire Prevention Officer	2.00	2.00	0.00	0.00	0.00
Plan Reviewer	0.50	0.50	0.50	0.50	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
	27.50	29.00	29.25	28.75	27.25
Fire-Rescue					
Fire-Rescue Chief	1.00	1.00	1.00	1.00	1.00
Assistant Chief	2.00	2.00	2.00	2.00	2.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator (Secretary II)	1.00	1.00	1.00	1.00	1.00
Medical Billing Specialist	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
EMS Division Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant	18.00	18.00	18.00	18.00	18.00
Administrative Lieutenant	1.00	1.00	1.00	1.00	0.00
F/F, D/E, Paramedic	49.00	49.00	49.00	49.00	46.00
Fleet Manager	0.00	0.00	0.00	0.00	0.20
Master Mechanic	1.00	1.00	1.00	1.20	1.20
Mechanic Assistant	0.00	0.00	0.50	0.00	0.00
Supervisor Lifeguard	1.00	1.00	1.00	1.00	1.00
Assistant Supervisor Lifeguard	2.00	2.00	2.00	2.00	2.00
Lifeguard	7.00	7.00	7.00	7.00	7.00
Training and Safety Division Chief	1.00	1.00	1.00	1.00	1.00
	90.00	90.00	90.50	90.20	86.40
Police					
Police Chief	1.00	1.00	1.00	1.00	1.00
Major	2.00	2.00	2.00	2.00	2.00
Captain	5.00	5.00	5.00	5.00	4.50
Sergeant	12.00	13.00	14.00	14.00	12.00
Police Planner	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	3.00
Administrative Coordinator	1.00	1.00	1.00	1.00	0.00
Police Officer	57.00	57.00	55.00	52.00	50.00
Evidence and Property Specialist	1.00	1.00	1.00	1.00	0.00
Records Information Systems Manager	1.00	1.00	1.00	1.00	1.00

Authorized Positions

Full Time Equivalent Employees	*FY2007*	*FY2008*	*FY2009*	*FY2010*	*FY2011*
Records Assistant I	2.00	2.00	2.00	2.00	1.00
Civilian Training/PIO Manager	1.00	1.00	1.00	1.00	0.00
Civilian Training Coordinator	1.00	0.00	0.00	0.00	0.00
Telecommunications Manager	1.00	1.00	1.00	1.00	0.00
Telecommunications Supervisor	4.00	4.00	4.00	4.00	3.00
Telecommunicator	11.00	11.00	11.00	11.00	10.00
Call-Taker	1.00	1.00	1.00	1.00	1.00
Crime Scene Technician II	2.00	2.00	2.00	2.00	1.00
Patrol Office Assistant	1.00	1.00	1.00	1.00	0.00
Police Master Mechanic	1.00	1.00	1.00	0.80	0.80
Detective Office Assistant	1.00	1.00	1.00	1.00	0.00
Crime Scene Evidence Unit Manager	1.00	1.00	1.00	1.00	1.00
Civilian Lead Parking Control Officer	1.00	0.00	1.00	1.00	1.00
Parking Enforcement Officer	7.00	5.00	5.00	5.00	5.00
Parking/Code Enforcement Manager	0.00	0.00	0.00	0.00	0.50
Support Services (Parking Code Enforcement) Captain	0.00	0.50	0.50	0.50	0.00
Support Services (Parking Code Enforcement) Sergeant	0.00	0.50	0.50	0.50	0.00
Parking (Code) Enforcement Specialist	0.00	0.50	0.25	0.25	0.25
Fleet Manager	1.00	1.00	1.00	1.00	0.80
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Crime Prevention Specialist	1.00	1.00	1.00	1.00	1.00
	121.00	119.50	119.25	115.05	102.85
Public Works					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	2.00	2.00	2.00	2.00	1.00
Administrative Assistant	4.00	4.00	4.00	4.00	4.50
Senior Project Engineer	0.00	0.00	0.00	0.00	1.00
Project Administrator	1.00	1.00	1.00	1.00	0.00
PW Systems Specialist	1.00	1.00	1.00	1.00	1.00
Public Works Inspector	1.00	1.00	1.00	1.00	1.00
Town Engineer	1.00	1.00	1.00	1.00	1.00
Coastal Management Coordinator	1.00	0.00	1.00	1.00	1.00
Project Engineer	2.00	2.00	2.00	2.00	2.00
Managers	4.00	5.00	5.00	5.00	4.00
Supervisors	8.82	8.83	8.80	8.80	5.86
Electricians	2.73	2.80	2.80	2.80	2.85
Mechanics	8.00	8.00	7.50	7.50	7.50

Full Time Equivalent Employees	*FY2007*	*FY2008*	*FY2009*	*FY2010*	*FY2011*
Equipment Operators	40.71	40.70	40.70	40.70	34.96
Laborers	13.91	13.92	12.98	9.98	11.00
Sanitation Walker	4.00	4.00	4.00	4.00	3.00
Maintenance Worker	1.88	1.90	1.89	1.14	0.90
Nursery Worker	0.97	0.98	0.98	0.98	0.00
Tree Trimmer	1.88	1.88	1.88	1.88	1.88
Painter	0.90	0.90	0.93	0.97	0.90
	101.80	101.91	101.46	97.75	86.35
Capital Fund					
Construction Manager	1.00	0.00	0.00	0.00	0.00
Recreation Enterprise Fund					
Dockmaster	1.00	1.00	1.00	1.00	1.00
Assistant Dockmaster	1.00	1.00	1.00	1.00	0.00
Seasonal Dock Attendant	1.53	1.45	1.45	1.45	1.48
Recreation Office Manager	1.00	1.00	1.00	1.00	1.00
Tennis Pro-Manager	1.00	0.00	0.00	0.00	0.00
Tennis Facilities Supervisor	2.00	2.00	2.00	2.00	2.00
Tennis Facilities Assistant	0.80	1.00	1.00	1.00	1.00
Tennis Attendant	1.80	1.60	1.60	1.60	1.60
Recreation Supervisor	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	1.00	2.00	2.00	2.00	2.00
Bus Driver	0.31	0.26	0.26	0.26	0.00
Activity Leader I	3.58	3.44	3.44	2.78	3.70
Recreation Director	1.00	1.00	1.00	1.00	1.00
Assistant Director of Recreation	2.00	2.00	2.00	2.00	2.00
Golf Pro-Manager	1.00	1.00	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00	1.00	1.00
Golf Course Facility Supervisor	1.00	1.00	1.00	1.00	1.00
Golf Mechanic	1.00	1.00	1.00	1.00	1.00
Equipment Operator	2.20	1.75	2.12	2.12	0.75
Golf Laborer	0.41	0.54	0.54	0.54	0.00
Registration Clerk	4.65	2.29	2.54	2.54	3.30
Public Works Employees	0.95	0.84	0.78	0.74	0.65
	32.23	29.17	29.73	29.03	27.48

Authorized Positions

Full Time Equivalent Employees	*FY2007*	*FY2008*	*FY2009*	*FY2010*	*FY2011*
Self Insurance Fund - Risk					
Risk Manager	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	0.50	0.00	0.00
	2.00	2.00	1.50	1.00	1.00
Self Insurance Fund - Health					
Human Resource Director	0.20	0.20	0.15	0.15	0.10
Assistant HR Director	0.00	0.00	0.00	0.00	0.20
HR Assistant	0.70	0.70	0.30	0.30	0.05
HR Analyst	0.70	0.70	0.60	0.60	0.05
Office Assistant II	0.00	0.00	0.05	0.05	0.13
	1.60	1.60	1.10	1.10	0.53
OPEB Trust					
Human Resource Director	0.00	0.00	0.05	0.05	0.10
HR Assistant	0.00	0.00	0.10	0.10	0.05
HR Analyst	0.00	0.00	0.10	0.10	0.05
Asst. Human Resources Director	0.00	0.00	0.20	0.20	0.20
Finance Director	0.00	0.00	0.05	0.05	0.05
	0.00	0.00	0.50	0.50	0.45
Kruesler Park					
Various	2.20	2.20	2.20	2.20	2.00
Grand Total Authorized Positions	414.23	410.28	410.39	399.98	367.33

Town of Palm Beach
Donation Reserve Account Summary
Period Ended September 30, 2010

Donation Account	Balance at 10/1/09	Revenues FY10	Expenditures FY10	Encumbrances at 9/30/10	Balance at 9/30/10
Finance	90.17				90.17
Fire-Rescue	7,068.46	75,159.02	67,706.88		14,520.60
Fire Public Education	17,772.40	3,600.00	1,577.64		19,794.76
PEPIE (H-R)	1,822.74		1,822.74		-
Co-Worker Recognition Program	5,865.87	25,550.00	24,078.76		7,337.11
Employee of the Year Award	-	3,500.00	3,500.00		-
Town Scholarship Fund	3,000.00				3,000.00
Police Department	35,351.29	111,867.74	64,364.38	13,890.00	68,964.65
DuPont Training	347.55		(782.92)		1,130.47
Police Scholarship Fund	31,433.93	40.06	31,450.92		23.07
Marine Unit Equipment	1,000.00				1,000.00
PBCA Raymond J. Kunkel Award	3,000.00				3,000.00
Public Works Department	1,999.05				1,999.05
Town Beautification	40,207.26		800.00		39,407.26
Tangier/N. County Road Improvement	2,415.36				2,415.36
Ibis Isle Project	-	4,421.03	3,127.34		1,293.69
Palm Beach Public School Clock	618.65				618.65
Thorson Flagpole (Royal Palm Way)	489.87				489.87
Newsrack Covers	784.00				784.00
Planning, Zoning & Building	50.00				50.00
Recreation Department	13,701.93	3,525.69	3,824.45		13,403.17
July 4th Celebration	13,305.64	3,152.53	2,610.73		13,847.44
Par 3 Golf Tournament	100.60				100.60
Employee Fitness Center	41,510.37		3,352.05	855.00	37,303.32
Undesignated Donations	1,943.33	3.36			1,946.69
Bicentennial Eagle	3,476.73	5.49	3,400.00		82.22
Feral Cats	66.02				66.02
Royal Poinciana Beautification	1,750.00				1,750.00
S County Rd Beautification	2,880.00				2,880.00
Ibis Bridge Sand Dredging	2,000.00	9,500.00	2,000.00		9,500.00
Fire Athletic Activities	50.00				50.00
Holiday Decorations	30,000.00	328,101.00	270,681.43	28,175.00	59,244.57
W. Crouse Retirement Party		1,630.00	1,630.00		-
Police Softball League		10,350.00	1,974.06		8,375.94
Total Equity	264,101.22	580,405.92	487,118.46	42,920.00	314,468.68

Town of Palm Beach

Financial Policies

Town of Palm Beach, Florida

Subject Policy: Undesignated Fund Balance, Stabilization Reserve - General Fund

Effective Date: October 1, 2001

Purpose: The Town should maintain a prudent level of financial resources to protect against reducing service levels, or unnecessarily raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures due to a severe economic downturn or other major event(s) affecting the General Fund. The development of a reserve plan in advance of such situations may be viewed positively by rating agencies when evaluating a government's credit quality. The reserve is also needed to provide funding for the timing of the receipt of ad valorem taxes and tax stabilization purposes. The undesignated fund balance provides flexibility to respond to unexpected opportunities that may help a government achieve its goals.

Policy: It is the policy of the Town of Palm Beach that the Town maintain an undesignated fund balance in the General Fund equal to a minimum of 25% of current year General Fund budgeted expenditures. The percentage is based on a reserve of 3 months of budgeted General Fund expenditures.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to implement this policy. The Town Manager will report regarding the status of the fund balance in the annual budget message and/or in the Comprehensive Annual Financial Report.

Approval Date: August 14, 2001

Town of Palm Beach, Florida

Subject Policy: Contingency Reserve - General Fund

Effective Date: October 1, 2001

Revised: October 1, 2005

Revised: October 1, 2007

Purpose: The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline restricting the use of the Contingency Reserve within the General Fund.

Policy: It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of 1.5% of the proposed General Fund budget from the Fund Balance of the General Fund, to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. Examples of the use of this reserve may include:

1. Requests that could not be reasonably anticipated during the budget process for the current year and without funding would result in a detriment to the Town;

2. Unfunded federal/state mandates that require immediate funding;

3. Expenses that are offset by unbudgeted revenues that cannot be appropriated in the current year.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

Responsibility: It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

Original Approval Date: August 14, 2001

Revision Approved: July 12, 2005

Second Revision Approved: August 6, 2007

Town of Palm Beach, Florida

Subject Policy: Designation of General Fund - Fund Balance for Payment of Liability Related to Compensated Absences Leave Balances

Effective Date: September 30, 2004

Purpose: The purpose of this policy is to designate a portion of the General Fund - Fund Balance to create a reserve to fund the value of accrued compensated absences. The reserve will significantly reduce the budgetary fluctuations due to the payout of accrued leave time to terminated or retired employees. The reserve will also fund Retirement Health Savings Plan contributions of vacation and sick time, and any expenditures relating to the plan.

Policy: It is the policy of the Town of Palm Beach to designate a portion of the Town's General Fund - Undesignated Fund Balance as a reserve for funding the value of accrued compensated absences. The reserve includes accrued vacation, sick time and compensatory time and related payroll tax liability. The designation will be adjusted annually during the year end process and will be funded at a rate of 100% of the fiscal year end accrued balance. The Town Council will annually give consideration to appropriate funds from this reserve based upon estimates of pay- outs of eligible accrued vacation, sick and compensatory time and the related payroll tax liability. In addition, funds may be appropriated from this reserve for employees that elect to use their vacation or sick time as a contribution to the Retirement Health Savings Plan. The reserve fund will be increased or decreased annually based upon the fiscal year end accrued balance. The annual appropriation for estimated pay-outs will be shown in the General Government program of the General Fund budget.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council annually during the budget process of the amount to be appropriated from this fund. In addition, the full reserve value will be shown as a designation of General Fund - Fund Balance in the Comprehensive Annual Financial Report. The Town Council has the authority to annually appropriate funds during the budget process for this purpose.

Approval Date: August 10, 2004

Town of Palm Beach, Florida

Subject Policy: Reserve for Encumbrances, Continuing Appropriations, and Prepaid Expenses

Effective Date: October 1, 2001

Purpose: In order to honor unpaid obligations, unfinished projects and prepaid expenses for the budget period, a reserve of fund balance will be established at the end of the fiscal year for encumbrances, continuing appropriations and prepaid expenses.

Policy: It is the policy of the Town of Palm Beach that at the end of every fiscal year a reserve will be established to designate fund balance in the amount equal to the Town's unpaid obligations, unfinished projects and prepaid expenses that carry over from one fiscal year to into the next. Departments shall encumber funds with a purchase order or with written approval by the Town Manager in a memorandum making the request.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to implement this policy.

Approval Date: August 14, 2001

Town of Palm Beach, Florida

Subject Policy: Contingency Reserve - Capital Fund

Effective Date: October 1, 2001

Purpose: The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline for the use of the Contingency Reserve within the Capital Fund.

Policy: It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of 10% of the proposed Capital budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. Examples of the use of this reserve may include:

1. Requests that could not be reasonably anticipated during the budget process for the current year and without funding would result in a detriment to the Town;

2. Expenses that are offset by unbudgeted revenues that cannot be appropriated in the current year;

3. Unforeseen expenses that would be more cost effective to be completed with a current project;

4. Expenses in excess of the budgeted contingency for any budgeted capital improvement project.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

Responsibility: It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

Approval Date: August 14, 2001

Town of Palm Beach, Florida

Subject Policy: Equipment Replacement Reserve

Effective Date: October 1, 2001

Revised: September 30, 2006

Purpose: The purpose of this policy is to create a reserve to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful lives. The reserve will significantly reduce the budgetary fluctuations due to the purchase of large costly pieces of equipment. The reserve also established the fixed asset inventory and depreciation schedule as required by GASB34.

Policy: It is the policy of the Town of Palm Beach to maintain a reserve for funding the replacement costs of existing equipment, vehicles, and computers when they reach the end of their useful lives. The fund is to be maintained at a rate of 100% of accumulated depreciation based upon the estimated replacement cost of the assets in the fund. Funds will be drawn from this reserve to purchase replacement equipment that has been fully depreciated and must be replaced. New purchases (non replacement items) shall be appropriated in the requesting department's budget and added to the fixed asset listing when purchased. They will then be depreciated annually for replacement upon the end of the asset's useful life. The fund will receive an annual appropriated transfer from the General Fund equal to the annual depreciation amount on the assets held in the fund. The annual depreciation amount will be allocated to each department as an appropriated expenditure based on the assets held by the department.

The proceeds, net of costs, from the sale of surplus equipment from the equipment replacement fund shall be deposited in the equipment replacement fund.

Requests for replacement of equipment should be made annually through the budget process and should coincide with the 5 year equipment replacement plan. All requests will be reviewed for approval by the Town Manager.

Excess reserves in the fund that have built up over time may be used to fund new purchases (non replacement items). Distribution of the excess reserves for new purchases shall be a decision of the Town Manager and the requesting department's proportionate share of the funds assets will be a consideration in making distribution decisions.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council annually through the budget process of the items and dollar amount for each that will be purchased from the equipment replacement fund and to advise to the adequacy of the funding level of this reserve.

Approval Date: July 12, 2006

Town of Palm Beach, Florida

Subject Policy: Contingency Reserve - Equipment Replacement Fund

Effective Date: October 1, 2007

Revised: October 1, 2009

Purpose: The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline for the use of the Contingency Reserve within the Equipment Replacement Fund.

Policy: It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of $500,000, or an amount deemed necessary and prudent by the Town Manager as indicated in his/her annual budget proposal, from the net assets of the fund to address unexpected needs that may occur throughout the year. Examples of the use of this reserve may include:

Requests that could not be reasonably anticipated during the budget process for the current year.

Expenditures to replace unbudgeted equipment purchases that has been damaged or has become inoperable prior to the end of the useful life.

All requests for expenditures from this reserve will require a detailed justification to be submitted to the Town Manager for his/her prior approval, and the subsequent approval of the Town Council.

Responsibility: It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council annually or as necessary on the use of this contingency reserve.

Approval Date: August 6, 2007

Revision Approved: July 14, 2009

Town of Palm Beach, Florida

Subject Policy: Recreation Enterprise Fund Reserve

Effective Date: October 1, 2001

Purpose: The purpose of this policy is to establish an appropriate level of net assets in the Town's enterprise fund. Adequate levels of net assets will provide for unanticipated financial impacts as well as provide for one-time expenditures to improve the facilities.

Policy: It is the policy of the Town of Palm Beach that the Town maintain minimum net asset levels equal to 25% of the proposed budgeted revenues. The percentage represents three months of revenue.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to implement this policy. The Town Manager will report regarding the status of the net assets in the annual budget message and/or in the Comprehensive Annual Financial Report.

Approval Date: August 14, 2001

Town of Palm Beach, Florida

Subject Policy: Marina - Dock Replacement Reserve

Effective Date: October 1, 2002

Purpose: The purpose of this policy is to create a reserve to fund the replacement cost for the construction of the Town's docks when each of the three docks (at Brazilian, Australian, and Peruvian Avenues) reaches the end of its useful life. The reserve will significantly reduce, if not eliminate, the need for borrowing funds to finance the re-building of the docks.

Policy: It is the policy of the Town of Palm Beach to maintain a reserve for funding the replacement costs of the Town docks. The reserve fund is to be maintained at a rate of 100% of accumulated depreciation. Funds will be drawn from this reserve for the construction of new docks when ever it is determined that they must be replaced. The reserve fund will be increased by an annual appropriation equal to the annual depreciation and any interest earned on the reserve will be allocated to the account. The depreciation will be calculated using the straight line method with an estimated useful life of 25 years from the construction date for each dock.

An account will be established with the initial transfer on October 1, 2002, of the accumulated depreciation through September 30, 2002, from available funds.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council as to the adequacy of the funding level of this reserve. The Town Manager and Finance Director will recommend an appropriation of funds from this reserve to the Town Council whenever it is necessary for construction of a replacement dock(s) is to take place.

Approval Date: August 13, 2002

Town of Palm Beach, Florida

Subject Policy: Contingency Reserve - Recreation Enterprise Fund

Effective Date: October 1, 2004

Purpose: The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and provide a clear guideline restricting the use of the Contingency Reserve within the Recreation Enterprise Fund.

Policy: It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of 5% of the proposed Recreation Enterprise Fund operating expense budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. Examples of the use of this reserve may include:

1. Requests that could not be reasonably anticipated during the budget process for the current year and without funding would result in a detriment to the Town and/or the activities of the fund and,

2. Expenses that are offset by unbudgeted revenues that cannot be appropriated in the current year.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

Responsibility: It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

Approval Date: August 10, 2004

Town of Palm Beach, Florida

Subject Policy: Contingency Reserve -Recreation Enterprise Fund - Capital Fund

Effective Date: October 1, 2005

Purpose: The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline for the use of the Contingency Reserve within the Recration Enterprise Fund - Capital Fund.

Policy: It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of 5% of the proposed Recreation Enterprise Fund - Capital budget to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. The contingency amount will be funded from the retained earnings of the Recreation Enterprise Fund - Capital Fund. Examples of the use of this reserve may include:

1. Requests that could not be reasonably anticipated during the budget process for the current year and without funding would result in a detriment to the Town;

2. Expenses that are offset by unbudgeted revenues that cannot be appropriated in the current year;

3. Unforeseen expenses that would be more cost effective to be completed with a current project;

4. Expenses in excess of the budgeted contingency for any budgeted capital improvement project.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

Responsibility: It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

Approval Date: July 12, 2005

Town of Palm Beach, Florida

Subject Policy: Equipment Replacement Reserve - Recreation Enterprise Fund

Effective Date: October 1, 2005

Purpose: The purpose of this policy is to create a reserve within the Recreation Enterprise Fund to fund the replacement cost of existing equipment, vehicles and computers when they reach the end of their useful lives. The reserve will significantly reduce the budgetary fluctuations due to the purchase of large costly pieces of equipment. The reserve will also establish the fixed asset inventory and depreciation schedule as required by GASB34.

Policy: It is the policy of the Town of Palm Beach to maintain a reserve for funding the replacement costs of existing equipment, vehicles, and computers within the Recreation Enterprise Fund when they reach the end of their useful lives. The fund is to be maintained at a rate of 100% of accumulated depreciation based upon the estimated replacement cost of the assets in the fund. Funds will be drawn from this reserve to purchase replacement equipment that has been fully depreciated and must be replaced. New purchases (non replacement items) shall be appropriated in the requesting department's budget and added to the fixed asset listing when purchased. They will then be depreciated annually for replacement upon the end of the asset's useful life. The reserve fund will be increased by an annual appropriation equal to the annual depreciation. Any interest earned on the reserve will be allocated to the account. The annual depreciation amount will be allocated to each activity of the fund as an appropriated expense based on the assets held and used in the function of the activity.

The proceeds, net of costs, from the sale of surplus equipment from the Recreation Enterprise Fund shall be added to the reserve fund.

Requests for replacement of equipment should be made annually through the budget process and should coincide with the estimated useful life of the asset. All requests will be reviewed for approval by the Town Manager.

Excess reserves in the fund that have built up over time may be used to fund new purchases (non replacement items). Distribution of the excess reserves for new purchases shall be a decision of the Town Manager.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council annually through the budget process of the items and dollar amount for each asset that will be purchased from the equipment replacement fund and to advise to the adequacy of the funding level of this reserve.

Approval Date: July 12, 2005

Town of Palm Beach, Florida

Subject Policy: Reserve for Catastrophic Exposures/Emergencies - Risk Fund

Effective Date: October 1, 2001

Revised: October 1, 2002

Purpose: The purpose of this policy is to set aside emergency reserves that will protect the Town of Palm Beach against the potentially disastrous financial impacts of response to and recovery from a man made or natural emergency situation.

Policy: It is the policy of the Town of Palm Beach to maintain a Reserve for Catastrophic Exposures/Emergencies within the Town's Self Insurance - Risk Fund for events of such magnitude that they could not otherwise be covered by available budgeted funds. This reserve shall be used only for one or more of the following events:

1. Local disaster response and recovery costs resulting from a natural or man-made disaster requiring Town expenditures not reimbursable from insurance carriers or the Federal and State governments;

2. Local disaster response and recovery costs resulting from a natural or man-made disaster that are paid up-front to expedite effective emergency management prior to reimbursement by insurance carriers or the Federal and State governments, with reimbursements, if any, paid back to the reserve;

3. Large judgments in excess of insurance coverage, or uninsured claims not covered by policies;

4. Budget stabilization purposes in response to increases in premium rates and/or loss fund increases.

The amount of the reserve will be maintained at a *minimum* level of $2,500,000, and may be adjusted annually based on market conditions, inflation rates, insured retention levels, and potential claims. This amount will be appropriated annually from Retained Earnings, in order to avoid amending the budget in case of an emergency.

Responsibility: It is the responsibility of the Town Manager and/or the Finance Director to advise the Town Council when it may be necessary to draw down this reserve, identifying the criterion which has been met. The Town Manager may draw down this reserve without Town Council approval if necessary to aid in the payment of local disaster response and recovery costs.

Approval Date: August 14, 2001

Town of Palm Beach, Florida

Subject Policy: Contingency Reserve -Risk Fund

Effective Date: October 1, 2001

Purpose: The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs and provide a clear guideline for the use of the Contingency Reserve within the Risk Fund.

Policy: It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of $500,000 to address unexpected needs that occur throughout the year, subject to the formal affirmative vote of the Town Council. Examples of the use of this reserve may include:

1. Uninsured losses of $500,000 or less or,

2. Rate increases which exceed forecasted, budgeted amounts.

All requests will require a detailed justification to be submitted to the Town Manager, including a statement as to why it is in the Town's best interests to provide the requested funding prior to the next budget cycle.

Responsibility: It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council when it may be appropriate to draw down this reserve, identifying the need(s) being met and the reason(s) that the expenditures cannot or should not wait until the next budget cycle.

Approval Date: August 14, 2001

Town of Palm Beach, Florida

Subject Policy: Contingency Reserve -Health Insurance Fund

Effective Date: October 1, 2003

Purpose: The purpose of this policy is to provide for a Contingency Reserve that will be appropriated annually for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in health insurance costs and claims exposure, and provide a clear guideline for the use of the Contingency Reserve within the Health Insurance Fund.

Policy: It is the policy of the Town of Palm Beach to annually appropriate a Contingency Reserve of $500,000, or an amount deemed necessary and prudent by the Town Manager as indicated in his/her annual budget proposal, from the Retained Earnings of the fund to address unexpected needs that may occur throughout the year. Examples of the use of this reserve may include:

1. A large volume of claims that exceed the forecasted, budgeted amounts;

2. Rate increases which exceed forecasted, budgeted amounts.

All requests for expenditures from this reserve will require a detailed justification to be submitted to the Town Manager for his/her prior approval.

Responsibility: It is the responsibility of the Town Manager and/or Finance Director to advise the Town Council annually or as necessary on the use of this contingency reserve.

Approval Date: August 12, 2003

Town of Palm Beach, Florida

Subject Policy: Budgetary Control

Effective Date: October 1, 2001

Purpose: The purpose of this policy is to formalize the Town's level of budgetary control, and to provide for the administrative realignments of funds by the Town Manager and Finance Director to deal with unexpected needs as long as service to the public is not negatively impacted.

Policy: It is the policy of the Town of Palm Beach that the budget be controlled at the program level within each department by the applicable department head. Budget amendment requests, transferring funds between programs will originate from the applicable department head and the Finance Director and shall be subject to the approval of the Town Manager. The Town Manager may authorize transfers between departments if the action is deemed necessary to meet the obligations of the Town.

Reserves and new revenues may not be appropriated through this process, interfund transfers may not be made, and total appropriations of the Town shall not be changed, without prior affirmative action of the Town Council.

Responsibility: It is the responsibility of the Finance Director, under the direction of the Town Manager, to implement this policy.

Approval Date: August 14, 2001

Town of Palm Beach, Florida

Subject: Debt Management Policy

Effective Date: October 1, 2001

Purpose: To establish parameters and guidance for the issuance, management, monitoring, assessment and evaluation of all Debt Obligations (defined below) issued by the Town of Palm Beach.

Policy: It is the policy of the Town of Palm Beach:

(a) To periodically approve the issuance of Debt Obligations on behalf of the Town to finance the construction or acquisition of infrastructure and other assets for the purpose of meeting its governmental obligations to its residents;
(b) To approve the issuance of Debt Obligations to refund outstanding debt when indicated by market conditions or management of Debt Obligations to refund outstanding debt when indicated by market conditions or management considerations;
(c) That such Debt Obligations are issued and administered in such a manner as to ensure and sustain the long-term financial integrity of the Town, to achieve the highest possible credit rating and to preserve and enhance the quality of life, safety and welfare of its citizens;
(d) That such Debt Obligations shall not be issued or debt proceeds used to finance current operations of the Town except as provided herein;
(e) To minimize the impact of construction or acquisition of infrastructure and other assets on the budget of the Town;
(f) That the Town will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have an economic/useful life of at least five years;
(g) That the Town will not issue debt for periods exceeding the useful life or average useful lives of the project or projects to be financed;
(h) That the Town normally will rely on internally generated funds and/or grants to finance its capital needs. Debt will be issued for a capital project only in the case of emergency, or when inclusion of a project in the Town's pay-as-you-go Capital program will preclude the construction of smaller necessary capital improvements;
(i) That the Town will keep outstanding debt within the limits prescribed by Section 7.01 of the Town Charter.

Debt Obligations shall mean bonds, notes, letters and lines of credit, lease purchases, or other securities issued by the Town against a pledge of a specific revenue source or sources, the proceeds of which are used to fund a capital project providing a public benefit.

Responsibility: It is the responsibility of the Finance Director under the direction of the Town Manager, to implement this policy. Departments should submit requests to use debt obligations for financing and submit to the Town Manager for review and approval.

Approval Date: August 14, 2001

Town of Palm Beach, Florida

Subject Policy: Revenue Shortfall Plan

Effective Date: October 1, 2002

Purpose: To establish a plan to address financial conditions which could result in a net shortfall of revenues as compared to expenditures. The plan is divided into the following three components:

Indicators, which serve as warnings that potential budgetary impacts are increasing in probability. Indicators will be shown as a percentage reduction in revenues. The Town will monitor key revenue sources as well as inflation factors and national and state trends.
Phases, which will serve to classify and communicate the severity of the situation, as well as identify the actions to be taken at the given phase.

Actions, which are the preplanned steps to be taken in order to prudently address and counteract the anticipated shortfall.

The recession plan and classification of the severity of the economic downturn, will be used in conjunction with the Town's policy regarding the importance of maintaining the Undesignated Fund Balance reserves to address economic uncertainties.

The following is a summary of the phase classifications, indicators and the corresponding actions to be taken:

Phase 1
Alert: An anticipated net reduction in budgeted revenue vs. actual receipts of 1% up to 5%. The actions associated with this phase are as follows:

Actions:
A. Delaying expenditures where reasonably possible, while maintaining the same level of service.
B. Departments shall monitor their individual budgets to ensure that only essential expenditures are made to maintain service levels.
C. Non-essential capital expenditures may be deferred.
D. Hiring for vacant positions will be closely scrutinized and may result in delaying the recruitment process and using temporary help where possible.

Phase 2
Minor: A reduction in total budgeted revenues vs. actual receipts in excess of 5% to 9%. The objective at this level is still to maintain the same level of service where possible. Actions associated with this level may be:

Actions:

A. Intensifying the review process for large items such as contract services, consulting services, and capital expenditures including capital improvements.
B. Hiring to fill vacant positions only with special justification and authorization.
C. Closely monitoring and reducing expenditures for travel and seminars.

Phase 3
Moderate: A reduction in total budgeted revenues vs. actual receipts of 10% to 15%
Initiating cuts of service levels by:

Actions:
A. Deferring large expenditures.
B. Deferring capital expenditures.
C. Reducing CIP appropriations from the General Fund and deferring projects.
D. Institute a hiring freeze.
E. Eliminate expenditures for travel and seminars.
F. Consider across the board departmental budget cuts.

Phase 4
Major: A reduction in total budgeted revenues vs. actual receipts of 16% to 25%
Implementation of major service cuts may include:

Actions:
A. Reducing the temporary work force.
B. Deferring merit wage increases.
C. Further reducing capital expenditures.
D. Preparing a strategy for reduction in work force.
E. Instituting across the board departmental budget cuts.
F. Draw on excess undesignated fund balance to compensate for lost revenue.

Phase 5
Crisis: A reduction in total budgeted revenues vs. actual receipts of over 25%.
Actions may include:

Actions:
A. Implementing reduction in work force or other personnel cost reduction strategies.
B. Eliminate programs.
C. Eliminate capital improvement projects.
D. Draw on undesignated fund balance to compensate for lost revenue.

Responsibility: It is the responsibility of the Town Manager and the Finance Director to advise the Town Council of a revenue shortfall as soon as it is apparent based upon the established indicators. The Town Manager and Finance Director will recommend actions based upon the Phase classifications.

Approval Date: August 13, 2002

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Glossary

The definition of terms listed are provided to assist the user in the understanding of terminology used throughout the text of the budget document. For your convenience and reading ease, the following is a list of acronyms that are used by the Town of Palm Beach.

ALS Advanced Life Support
CAFR Comprehensive Annual Financial Report
CDBG Community Development Block Grant
CIP Capital Improvement Program
EMS Emergency Medical Services
FY Fiscal Year
FTE Full-Time Equivalent
GAAP Generally Accepted Accounting Principals
GASB Governmental Accounting Standards Board
GIS Geographic Information System
ICMA International City/County Management Associaition
MDT Mobile Data Terminals
OPEB Other Post Employment Benefits
REF Recreation Enterprise Fund
TRIM Truth in Millage

ACCOUNT NUMBER: A system of designating accounts, entries, invoices, vouchers, that quickly references certain required information.

ACCOUNTING PERIOD: A period at the end of which and for which financial statements are prepared. The Town's accounting period is from October 1 through September 30.

ACCOUNTING PROCEDURES: All processes which discover, record, classify and summarize financial information to produce financial reports and provide internal control.

ACCOUNTING SYSTEM: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACCOUNTS PAYABLE: A liability account reflecting amounts on open accounts owing to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE: An asset account reflecting amounts owing on open accounts from private persons or organizations for goods and services provided by a government.

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flow.

ACTUARIAL: A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

ACCUMULATED DEPRECIATION: Accumulated depreciation is the total depreciation taken for an asset since it was placed in service. Also known as life-to-date depreciation and depreciation reserve.

ACTIVITY CLASSIFICATION: A grouping of expenditures on the basis of specific lines of work performed by organizational units. For example: sewage treatment and disposal, solid waste collection, and street cleaning are activities performed in carrying out the function of sanitation and the segregation of the expenditures is made for each of these activities constitutes an activity classification.

AD VALOREM: A tax levied in proportion to value of the property against which it is levied.

ADOPTED BUDGET: The budget as it is approved by the Town Council prior to the beginning of each fiscal year.

AMENDED BUDGET: The amended budget is the working budget. It is the adopted budget that incorporates all operating transfers and approved budget amendments (changes in the budget total that are approved subsequent to initial adoption).

AMORTIZATION: (1) Gradual reduction, redemption or liquidation of the balance of account according to a specific schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a Debt Service Fund.

Glossary

ANNUAL BUDGET: A plan for the coordination of resources and expenditures. The budget is the financial plan for the Town's allocation of resources to provide services, accomplish the Town's goals and objectives, and perform activities.

APPRAISE: To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSESSMENT ROLL: In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

ASSETS: Resources owned or held by a government, which have monetary value.

AUDIT: A methodical examination of utilization of resources. It concludes in a written opinion of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

AUTHORITY: A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers

AVAILABLE FUND BALANCE: This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

BALANCED BUDGET: A budget in which planned funds available equal planned expenditures.

BEGINNING FUND BALANCE: The unexpended amount in a fund at fiscal year end, which is available for appropriation in the next fiscal year.

BENEFITS: Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BOND RATING: An evaluation of credit worthiness performed by an independent rating service. The Town is one of only three municipalities in the State of Florida to maintain a AAA rating from both Moody's and Standard & Poor's.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan is finally approved by that body. It is either usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET AMENDMENT: The process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it.

BUDGET CALENDAR: A schedule of key dates which the Town follows in the preparation, adoption and administration of the budget.

Glossary

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

BUDGET TRANSFER: An action which changes budgeted amounts at the department, division, and/or object code level of control with offsetting increases and decreases in budgeted line items.

BUDGETARY BASIS: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUSINESS PLAN: A written document outlining how Town sources will be applied to achieve the objectives determined for the Leisure Services Enterprise Fund.

CAPITAL EQUIPMENT: Equipment with an expected life of more than one year and a value of more than $2,500 for vehicles and equipment and $1,500 for computer equipment.

CAPITAL LEASE: An agreement conveying the right to use property, plant or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

CAPITAL OUTLAYS: Expenditures which result in the acquisition or addition of fixed assets.

CAPITAL PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures. The minimum threshold used to qualify a project for the Capital Improvement Program is $50,000.

CAPITAL PROJECT: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life; also called capital improvements.

CAPITAL PROJECT FUNDS: One or more governmental type of funds established to account for resources used for the acquisition of large capital improvements, other than those accounted for in proprietary or trust funds.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): This official annual report presents the status of the Town's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

CONTINGENCY: A budgeted reserve set-aside for possible emergencies, revenue shortfalls, or unforeseen expenditures not otherwise budgeted for.

CURRENT ASSETS: Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used upon or converted into cash within one year. Some examples are cash, temporary investments and taxes receivable which will be collected within one year.

DEBT LIMIT: The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE: The payment of principal and interest on borrowed funds, such as bonds.

DEBT SERVICE FUNDS: One or more funds established to account for revenues and expenditures used to repay the principal and interest on debt.

DEBT SERVICE REQUIREMENT: The amount of money required to pay the principal and interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT: An excess of liabilities and reserves of a fund over its assets.

DEPARTMENT: A basic organizational unit of government that is functionally unique in its delivery of services.

DEPRECIATION: The decrease in value of physical assets due to use and the passage of time.

DESIGNATED FUND BALANCE: Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirement for funds that have been designated.

DISTINGUISHED BUDGET PRESENTATION PROGRAM: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

ENCUMBRANCE: An amount of money committed for the payment of goods and services not yet received or pair for.

ENTERPRISE FUND: A self supporting fund designed to account for activities supported by user charges. Examples are: Water, Solid Waste, and Recreation funds.

EXPENDITURES: Decreases in net current financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES: Decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUNDS: Trust and/or agency funds used to account for assets held by the Town in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. By State Law, the fiscal year for the Town of Palm Beach, and all Florida local governments, is October 1 to September 30.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, and machinery and equipment.

FRANCHISE: A special privilege granted by a government regulating the continuing use of public property such as city streets and usually involving the elements of monopoly and regulation.

FULL FAITH AND CREDIT: A pledge if the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds

FULL-TIME EQUIVALENT (FTE): Number of positions calculated on the basis that one FTE equates to a 40-hour workweek for twelve months. For example, two part-time positions working 20 hours for twelve months also equals one FTE.

FULL-TIME POSITION: A position which qualifies for full Town benefits, usually required ti work 40 hours per week. Full-time fire personnel work 50.4 hours per week and all part-time personnel working in excess of 30 hours per week are granted benefits as full-time employees.

FUNCTIONAL CLASSIFICATION: Expenditures classification according to the principal purposes for which expenditures are made. Examples are public safety, general government, culture/recreation, etc.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increase and when expenditures exceed revenue, fund balance decreases.

FUND TYPE: In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

GASB: Governmental Accounting Standards Board - an established national board, which governs financial reporting standards on state and local government levels throughout the United States of America, with its main headquarters in Chicago, IL.

GASB 34: Statement 34 of the Governmental Accounting Standards Board - *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* - establishes new financial reporting standards for state and local governments throughout the United States.

GENERAL FUND: A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include Fire, Police, Public Works, Administration and Recreation.

GENERAL OBLIGATION BONDS: Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are NCGA pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of government GAAP financial reports are different from and much broader than, the objective of business GAAP financial reports.

GEOGRAPHIC INFORMATION SYSTEM (GIS): A GIS is a specialized data management system designed for the entry, analyses, and display of data commonly found on maps. GIS integrates maps with a database and allows analyses to be performed using location relationships of map features to the database.

GOAL: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GOVERNMENTAL FUNDS: Governmental funds account for the activities of a typical state or local government's operations (e.g. public safety, public health). Governmental funds can be further classified into four generic fund types - general fund, special revenue funds, capital projects funds, and debt service funds.

GRANTS: Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

HOMESTEAD EXEMPTION: Pursuant to the Florida State Constitution, the first $25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

INFLATION: A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

INFRASTRUCTURE: Assets which are immovable and of value only to the governmental unit (e.g. sidewalks, gutters, bridges.)

INTERFUND TRANSFERS: The movement of moneys between the funds of a governmental entity.

INTERGOVERNMENTAL REVENUE: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

INTERLOCAL AGREEMENT: A written agreement between the Town and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

INTERNAL SERVICE FUNDS: One or more funds that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

LEVY: (Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

MILL: A taxation unit equal to one dollar of tax obligation for every $1,000 of assessed valuation of property.

MILLAGE RATE: The tax rate applied to each thousand dollars of taxable assessed valuation which results in the tax levy. Example: A 4.0 millage rate applied to property with a taxable valuation of $500,000 would generate tax in the amount of $2,000.00 (4.0 x 500) of ad valorem revenue.

MISSION STATEMENT: The statement that identifies the particular purpose and function of a department.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adopted for the governmental fund type. In this basis of accounting, expenditures are recognized when the goods or services are received and revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

NON-EXPENDABLE TRUST FUNDS: When a government uses a non-expendable trust fund, the principal must remain intact, but it can expend the earnings.

OBJECTIVE: A simply stated, readily measurable statement of the aim of expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program:

(a) An operational objective focuses on service delivery.

(b) A managerial objective focuses on those aspects of management that help staff achieve operational objectives, i.e., staff training, work plan development, etc.

OBLIGATIONS: Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is required by law.

OPERATING COSTS: Expenses for such items such as expendable supplies, contractual services, and utilities.

ORDINANCE: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER COSTS: Costs which are not personnel, operating or capital in nature, such as debt service and transfers between funds.

OUTSIDE AGENCY: Governmental or not-for-profit entities that provide services to Town residents or to the Town under terms of a contract or agreement. Example: The Town of Palm Beach administers the financial and parking enforcement operations for Kreusler Park which is utilized by Town residents and visitors, but is owned by Palm Beach County.

PART-TIME: Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

PAY-AS-YOU-GO BASIS: A term used to describe the financial policy of a governmental unit which finances all of its capital outlays from current revenues rather than by long-term borrowing.

PENSION FUND: The pension funds account for the accumulation of resources to be used for retirement benefit payments to the Town's employees.

PER CAPITA: A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

PERFORMANCE BUDGET: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

PERFORMANCE MEASURE: Data collected to determine how effective and/or efficient a program is in achieving its objectives.

PERSONAL SERVICES: A general category of operating expenses that includes salaries and wages, pensions, health insurance and other fringe benefits.

PERSONNEL COSTS: Costs directly associated with employees, including salaries and fringe benefits.

POST-EMPLOYMENT BENEFITS: A form of deferred compensation that includes heathcare and any type of post-employment benefit that is not an integral part of a pension plan.

PROGRAM: A distinct, clearly identifiable activity, function, cost center, or organizational unit which is budgeted as a sub-unit of a department. A program budget utilizes the separate programs as its basic component.

PROGRAM BUDGET: A budget with expenditures that are based primarily on programs of work. Each individual program is established as a separate cost center.

PROPERTY TAX: A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

PROPRIETARY FUND TYPES: Proprietary funds account for activities that are common in the private sector, which the government operates in a manner similar to their counterparts in the commercial world. The primary source of revenues for this fund type is user charges. Proprietary funds can by further classified into two fund types - enterprise funds and internal service funds.

PURCHASE ORDER: A document which authorizes the delivery of specified merchandise or the rendering of certain services.

RECLASSIFICATION: The moving of an existing position from one personnel classification (title) to another based upon the different performance of duties.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Reserves: a portion of the fund balance or retained earnings legally segregated for specific purposes.

RESERVE FOR CONTINGENCIES: An amount set aside that can subsequently be appropriated by the Town Council to meet unexpected needs.

RESOLUTION: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

REVENUE BONDS: A particular kind of bond in which the revenue to pay back the bond and interest comes from the project that the borrowed money was used to create, expand, or improve. Pledged revenues may be derived from operation of the financed project, grants, and excise or other non-ad valorem taxes. Generally, no election is required prior to issuance or validation of such obligations.

REVENUES: Increases in governmental fund-type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues.

ROLLED BACK RATE: That tax rate which when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

SAVE OUR HOMES: Provisions in Florida Statutes, Section 193.155(1) limit the annual increase in the taxable value of a homesteaded property. Beginning in 1995, or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of the following:

a. Three percent of the assessed value of the property for the prior year; or

b. The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items 1967 = 100 or successor reports* for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics.

STATUTE: A written law enacted by a duly organized and constituted legislative body.

TAX RATE: The amount of tax stated in terms of a unit of a tax base. The State of Florida uses a mill as its tax rate. A mill is the rate applied to each thousand dollars of taxable appraised value. For example, 3.170 mills applied to property valued at $150,000 would generate taxes of $475.50 (3.170 x 150) of ad valorem revenue. In accordance with Florida Statute, 200.071, except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by counties in excess of 10 mills, except for voted levies.

TAX RATE LIMIT: The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX ROLL: The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

TAXABLE VALUE: The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for service rendered only to those paying such charges as, for example, development fees.

TEMPORARY POSITION: A temporary position is filled for a specific period of time, is not permanent in nature, and does not qualify for regular town benefits.

TRANSFERS IN/OUT (INTER-FUND TRANSFERS): Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

TRUST FUNDS: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

TRUTH IN MILLAGE: The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled back" rate).

UNENCUMBERED: The portion of an allotment not yet expended or encumbered.

UNDESIGNATED/UNRESERVED FUND BALANCE: Unrestricted funds available to be designated as a budget-funding source.

USEFUL LIFE: The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefitting from the service.

WORKLOAD INDICATORS: Statistical and historical measures of the services level provided or workload completed by each department within the Town.

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